

STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 2

Customs declarations

Modifications etc. (not altering text)

- C1** Pts. 1-10 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **32**; [S.I. 2020/1643](#), reg. 2, Sch.

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 ^{M1} to make a Customs declaration in respect of chargeable goods ^{M2} 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 ^{M3} except a [^{F1}customs warehouse procedure];
- (b) a Customs agent ^{M4} 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.

Textual Amendments

- F1** Words in [reg. 15\(2\)\(a\)](#) substituted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **2(4)**

Modifications etc. (not altering text)

- C2** Reg. 15 modified (31.12.2020) by [The Customs \(Crown Dependencies Customs Union\) \(EU Exit\) Regulations 2019 \(S.I. 2019/385\)](#), regs. 1(2), **5(4)** (with [reg. 2](#)); [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I1** Reg. 15 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Marginal Citations

- M1** Persons eligible are set out at paragraph 2(1) of Schedule 1 to the Act.
M2 “Chargeable goods” is defined in section 2 of the Act.
M3 “Special Customs procedure” is defined in section 3(4) of the Act.
M4 Requirements of establishment in respect of Customs agents are imposed by regulation 80(1).

Goods excluded from sections 2 to 4

[^{F2}16.—(1) Subject to paragraphs (2) and (3), 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.

(2) Regulations 22(4) or (4A), 26E, 27E, and 29(3C) and (5D) apply notwithstanding that the chargeable goods are the subject of a restriction falling within paragraph (1)(c).

(3) Regulations 27F and 29(5E) apply notwithstanding that the chargeable goods are the subject of any matter mentioned in paragraph (1)(a), (b) or (c).]

Textual Amendments

- F2** Reg. 16 substituted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, 2(5)

Commencement Information

- I2** Reg. 16 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

SECTION 2

Customs declarations made orally

Customs declarations made orally: general

17.—(1) The following regulations of this section are subject to paragraphs (2) [^{F3}, (3) and (5)].

(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) ^{F4}Subject to where paragraph (4A) applies, an individual may make a Customs declaration orally on behalf of another person (“P”) where—

- ^{F5}(a)
- (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.

^{F6}(4A) An individual may not make a Customs declaration for the free-circulation procedure orally on behalf of another person in respect of non-commercial goods or personal gifts.]

- ^{F7}(5) A Customs declaration may not be made orally where the goods—
- (a) are imported at a RoRo listed location and are carried by a RoRo vehicle; or
 - (b) are goods to which regulation 131F(3) applies (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations).]

Textual Amendments

- F3** Words in reg. 17(1) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), **6(4)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F4** Words in reg. 17(4) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **11(6)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Reg. 17(4)(a) omitted (11.5.2021) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2021](#) (S.I. 2021/478), regs. 1, **2(3)**
- F6** Reg. 17(4A) inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **11(6)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Reg. 17(5) substituted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021](#) (S.I. 2021/1347), regs. 1(4), **3(5)**

Commencement Information

- I3** Reg. 17 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Free-circulation procedure: non-commercial goods, personal gifts and goods in baggage

18.—^{F8}(1) ^{M5}^{F9}Subject to paragraph (2),] an individual may make a Customs declaration for the free-circulation procedure 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 ^{F10}the amount specified in a notice published by HMRC]; ^{F11}...
 - (iii) the weight of the goods does not exceed 1000kg ^{F12}; and
 - (iv) the goods are not subject to excise duty.]

^{F13}(2) Paragraph (1) does not apply—

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- (a) where the goods are imported at a location which is specified in a notice published by HMRC; or
- (b) to the making of oral declarations of a type specified in a notice published by HMRC.]

[^{F14}(3) HMRC must publish a notice specifying the amount at paragraph (1)(c)(ii) and in regulations 39A (mandatory advance declarations by qualifying travellers: other chargeable goods) and 39B (voluntary advance declarations by qualifying travellers: other chargeable goods).]

Textual Amendments

- F8** Reg. 18 renumbered as reg. 18(1) (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(4)(a)**; S.I. 2020/1643, reg. 2, **Sch.**
- F9** Words in reg. 18(1) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(4)(b)**; S.I. 2020/1643, reg. 2, **Sch.**
- F10** Words in reg. 18(1)(c)(ii) substituted (1.12.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(2)(a), **2(4)(a)**
- F11** Word in reg. 18(1)(c)(ii) omitted (11.5.2021) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/478\)](#), regs. 1, **2(4)(a)**
- F12** Reg. 18(1)(c)(iv) and word inserted (11.5.2021) by [The Customs \(Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/478\)](#), regs. 1, **2(4)(b)**
- F13** Reg. 18(2) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(4)(c)**; S.I. 2020/1643, reg. 2, **Sch.**
- F14** Reg. 18(3) inserted (1.12.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(2)(a), **2(4)(b)**

Commencement Information

- I4** Reg. 18 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

Marginal Citations

- M5** “The free-circulation procedure” is defined in section 3 of the Act.

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 [^{F15}full relief] from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made [^{F16}by virtue of the case described in section 8 (agriculture and animals) or section 37 (returned goods relief) of the UK Reliefs document] .

Textual Amendments

- F15** Words in reg. 19 substituted (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1431\)](#), regs. 1, **22(3)(a)**; S.I. 2020/1643, reg. 2, **Sch.**
- F16** Words in reg. 19 inserted (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1431\)](#), regs. 1, **22(3)(b)**; S.I. 2020/1643, reg. 2, **Sch.**

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Commencement Information

I5 Reg. 19 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

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 ^{M6} 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—

- [^{F17}(a) packaging which is not intended for sale and is either—
 - (i) imported filled and intended for export (whether filled or unfilled); or
 - (ii) imported empty and intended for export filled;]
 - (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.

Textual Amendments

F17 Reg. 20(2)(a) substituted (11.5.2021) by [The Customs \(Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/478\)](#), [regs. 1](#), [2\(5\)](#)

Modifications etc. (not altering text)

C3 Reg. 20 modified (31.12.2020) by [The Customs \(Crown Dependencies Customs Union\) \(EU Exit\) Regulations 2019 \(S.I. 2019/385\)](#), [regs. 1\(2\)](#), [5\(5\)](#) (with [reg. 2](#)); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information

I6 Reg. 20 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M6 “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.

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.

Commencement Information

I7 Reg. 21 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

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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 [^{F18}except where—

- (a) the goods are imported at a location which is specified in a notice published by HMRC; and
- (b) the declaration is of a type specified in a notice published by HMRC.]

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

(3) HMRC must publish [^{F19}a notice providing the form referred to in paragraph (2)].

(4) A person may make a Customs declaration for a transit procedure ^{M7F20}... by means of—

- (a) a [^{F21}TIR] 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.

[^{F22}(4A) Subject to paragraph (4B), a person may make a Customs declaration for a free-circulation procedure, a transit procedure or a temporary admission procedure by means of—

- (a) an ATA Carnet; or
- (b) a CPD carnet.

(4B) An ATA carnet must not be used to declare goods submitted to a universal service provider.]

[^{F23}(5) In this regulation—

- (a) “ATA carnet” means a document so described in—
 - (i) the ATA Convention; or
 - (ii) the Istanbul Convention,

where the form of the carnet corresponds to 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 Appendix B (Uniform Rules concerning the Contract of International Carriage of Goods by Rail) to the Convention concerning International Carriage by Rail of 9 May 1980 in the versions of the Modification Protocol of 3 June 1999;
- (c) “CPD carnet” means a document so described in the Istanbul Convention where the form of the carnet corresponds to that provided by the version of the relevant convention which is current at the time the declaration is made;
- (d) “manifest” has the meaning in paragraph 42 of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018;
- (e) “TIR Carnet” means a document so described in the TIR Convention where the form of the carnet conforms to the model provided by the version of the relevant convention which is current at the time the declaration is made.]

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Textual Amendments

- F18** Words in reg. 22(1) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(5)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F19** Words in reg. 22(3) substituted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(5)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F20** Words in reg. 22(4) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(6)(a)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F21** Word in reg. 22(4)(a) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(6)(a)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F22** Reg. 22(4A)(4B) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(6)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F23** Reg. 22(5) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(6)(c)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I8** Reg. 22 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

- M7** “A transit procedure” is defined in paragraph 5 of Schedule 2 to the Act.

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—

- F24**(a)
- (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.

Textual Amendments

- F24** [Reg. 23\(3\)\(a\)](#) omitted (11.5.2021) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/478\)](#), regs. 1, **2(6)**

Commencement Information

- I9** Reg. 23 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

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Free-circulation procedure: baggage, musical instruments and other goods

24.—^{F25}(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 full relief from import duty, excise duty and value added tax is available in respect of the goods to that individual or the person on whose behalf the declaration is made by virtue of any one or more of—

- (a) section 8 (agriculture and animals) of the UK Reliefs document;
- (b) section 37 (returned goods relief) of the UK Reliefs document;
- (c) section 42 (relief for non-commercial goods and personal gifts) of the UK Reliefs document;
- (d) section 43 (relief for non-commercial goods and personal gifts: flat rate and blended rate) of the UK Reliefs document;
- (e) section 50 (relief for human organs needed for transplant) of the UK Reliefs document; or
- (f) the Travellers' Allowances Order 1994.]

^{F26}(1A)

(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—

- (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.

Textual Amendments

F25 Reg. 24(1) substituted (3.1.2023) by [The Customs \(Miscellaneous Amendments\) \(No. 2\) Regulations 2022 \(S.I. 2022/1312\)](#), regs. 1, **2(4)(a)**

F26 Reg. 24(1A) omitted (3.1.2023) by virtue of [The Customs \(Miscellaneous Amendments\) \(No. 2\) Regulations 2022 \(S.I. 2022/1312\)](#), regs. 1, **2(4)(b)**

Commencement Information

I10 Reg. 24 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

Free-circulation procedure: miscellaneous goods

25.—^{F27}(1) Subject to paragraphs (1A), (1BA), (1C), and (4), a person 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) and Part H (reusable packaging) of the Oral or By conduct list, if at the time of import full relief from import duty, excise duty and value added tax is available in respect of the goods to that individual or the person on whose behalf the declaration is made by virtue of any one or more of—

- (a) section 8 (agriculture and animals) of the UK Reliefs document;
- (b) section 37 (returned goods relief) of the UK Reliefs document;

- (c) section 42 (relief for non-commercial goods and personal gifts) of the UK Reliefs document;
- (d) section 43 (non-commercial goods and personal gifts: flat rate and blended rate) of the UK Reliefs document;
- (e) section 50 (relief for human organs needed for transplant) of the UK Reliefs document; or
- (f) the Travellers' Allowances Order 1994.]

[^{F28}(1A) Paragraph (1) does not apply where the goods are imported at a RoRo listed location.

(1B) Subject to [^{F29}paragraphs (1C) and] (4), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3A) in respect of the goods listed in Part D (miscellaneous goods) [^{F30}or Part H (reusable packaging)] of the Oral or By conduct list if—

- (a) the goods are imported at a RoRo listed location; and
- [^{F31}(b) at the time of import full relief from import duty, excise duty and value added tax is available in respect of the goods to that individual or person on whose behalf the declaration is made by virtue of any one or more of—
 - (i) section 8 (agriculture and animals) of the UK Reliefs document;
 - (ii) section 37 (returned goods relief) of the UK Reliefs document;
 - (iii) section 42 (relief for non-commercial goods and personal gifts) of the UK Reliefs document;
 - (iv) section 43 (non-commercial goods and personal gifts: flat rate and blended rate) of the UK Reliefs document;
 - (v) section 50 (relief for human organs needed for transplant) of the UK Reliefs document; or
 - (vi) the Travellers' Allowances Order 1994.]

[
^{F32}(1BA) Paragraph (1) does not apply where the goods are imported at an other listed location.

(1BB) Subject to paragraph (4), an individual may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3B) in respect of the goods listed in Part D (miscellaneous goods) [^{F33}or Part H (reusable packaging)] of the Oral or By conduct list if—

- (a) the goods are imported at an other listed location; and
- [^{F34}(b) at the time of import full relief from import duty, excise duty and value added tax is available in respect of the goods to that individual or person on whose behalf the declaration is made by virtue of any one or more of—
 - (i) section 8 (agriculture and animals) of the UK Reliefs document;
 - (ii) section 37 (returned goods relief) of the UK Reliefs document;
 - (iii) section 42 (relief for non-commercial goods and personal gifts) of the UK Reliefs document;
 - (iv) section 43 (non-commercial goods and personal gifts: flat rate and blended rate) of the UK Reliefs document;
 - (v) section 50 (relief for human organs needed for transplant) of the UK Reliefs document; or
 - (vi) the Travellers' Allowances Order 1994.]

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[^{F35}(1C) Where a Customs declaration is made in accordance with paragraph (1) in respect of goods in Part D (miscellaneous goods) of the Oral or By conduct list the person making the declaration must be an individual who is a qualifying traveller.]]

(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; ^{F36}...
- (b) the vehicle has prominently displayed on its windscreen a sticker stating “Nothing to declare” [^{F37}, and]

[the vehicle is the goods or the goods are carried by the vehicle.]
^{F38}(c)

(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.

[^{F39}(3A) The conduct referred to in paragraph (1B) is where—

- (a) in the case of goods arriving at such part of the Cheriton Channel Tunnel Terminal at Folkestone, Kent as may be listed under regulation 130(1) (“Cheriton”)—
 - (i) 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;
 - (ii) the vehicle is the goods or the goods are carried by the vehicle; and
 - (iii) that Customs office is located in that part of the territory of France situated at Coquelles approved as a customs approved area under article 3(1) of the Channel Tunnel (Customs and Excise) Order 1990; or
- (b) in the case of goods arriving at any other RoRo listed location—
 - (i) the individual disembarks from a vessel at the RoRo listed location by driving a vehicle, or allowing himself or herself to be carried in a vehicle which is so driven; and
 - (ii) the vehicle is the goods or the goods are carried by the vehicle.]

[^{F40}(3B) The conduct referred to in paragraph (1BB) is where—

- (a) in a case where the goods are not loaded onto a vehicle at the other listed location—
 - (i) the individual disembarks from a vessel at the other listed location by driving a vehicle, or allowing himself or herself to be carried in a vehicle which is so driven; and
 - (ii) the vehicle is the goods or the goods are carried by the vehicle; or
- (b) in any other case—
 - (i) the goods are unloaded from a relevant vehicle at the other listed location;
 - (ii) the individual loads the goods, or allows the goods to be loaded, onto a vehicle at the other listed location; and
 - (iii) the vehicle is one which the individual intends to drive or allow himself or herself to be carried in.]

(4) The goods to which paragraph (1) [^{F41}or (1B)] applies must be, as appropriate, the vehicle or [^{F42}carried by] the vehicle.]

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Textual Amendments

- F27** Reg. 25(1) substituted (3.1.2023) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2022 (S.I. 2022/1312), regs. 1, **2(5)(a)**
- F28** Reg. 25(1A)-(1C) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(6)(b)** (as amended by S.I. 2020/1234, regs. 1(2), **6(2)(b)**); S.I. 2020/1643, reg. 2, **Sch.**
- F29** Words in reg. 25(1B) substituted (11.5.2021) by The Customs (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/478), regs. 1, **2(8)(b)(i)**
- F30** Words in reg. 25(1B) inserted (3.1.2023) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2022 (S.I. 2022/1312), regs. 1, **2(5)(b)(i)**
- F31** Reg. 25(1B)(b) substituted (3.1.2023) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2022 (S.I. 2022/1312), regs. 1, **2(5)(b)(ii)**
- F32** Reg. 25(1BA)(1BB) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **3(6)(b)**; S.I. 2020/1643, reg. 2, **Sch.**
- F33** Words in reg. 25(1BB) inserted (3.1.2023) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2022 (S.I. 2022/1312), regs. 1, **2(5)(c)(i)**
- F34** Reg. 25(1BB)(b) substituted (3.1.2023) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2022 (S.I. 2022/1312), regs. 1, **2(5)(c)(ii)**
- F35** Reg. 25(1C) substituted (3.1.2023) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2022 (S.I. 2022/1312), regs. 1, **2(5)(d)**
- F36** Word in reg. 25(2)(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), **6(6)(c)(i)**; S.I. 2020/1643, reg. 2, **Sch.**
- F37** Word in reg. 25(2)(b) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(6)(c)(ii)**; S.I. 2020/1643, reg. 2, **Sch.**
- F38** Reg. 25(2)(c) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(6)(c)(iii)**; S.I. 2020/1643, reg. 2, **Sch.**
- F39** Reg. 25(3A) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(6)(d)**; S.I. 2020/1643, reg. 2, **Sch.**
- F40** Reg. 25(3B) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **3(6)(c)**; S.I. 2020/1643, reg. 2, **Sch.**
- F41** Words in reg. 25(4) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(6)(e)(i)**; S.I. 2020/1643, reg. 2, **Sch.**
- F42** Words in reg. 25(4) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(6)(e)(ii)**; S.I. 2020/1643, reg. 2, **Sch.**

Commencement Information

- I11** Reg. 25 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

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 [^{F43}a universal service provider] 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.

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(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 ^{F44}the universal service provider].

(3) But such a declaration is to be treated as withdrawn if the goods are not delivered by ^{F45}the universal service provider] in the normal course of post.

Textual Amendments

- F43** Words in reg. 26(1) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(7)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F44** Words in reg. 26(2) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(7)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F45** Words in reg. 26(3) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(7)(c)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I12** Reg. 26 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

^{F46}Free-circulation procedure: goods imported at RoRo listed locations

26A.—(1) An individual 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 A (miscellaneous goods) of the Oral or By conduct list if—

- (a) the goods are imported at a RoRo listed location;
- (b) the goods are carried by a RoRo vehicle; and
- (c) 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 25(3A).]

Textual Amendments

- F46** Reg. 26A inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **6(7)**; S.I. 2020/1643, reg. 2, Sch.

^{F47}Free-circulation procedure: pleasure craft

26B.—(1) Subject to paragraph (2), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3) in respect of goods which are a pleasure craft, if at the time of import full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made ^{F48}by virtue of the case described in section 37 of the UK Reliefs document (returned goods relief)].

(2) Paragraph (1) does not apply where the goods are liable on import to value added tax.

(3) The conduct referred to in paragraph (1) is where the individual enters the limits of a port in the United Kingdom in the pleasure craft.

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F47** Regs. 26B, 26C inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **11(7)**; S.I. 2020/1643, reg. 2, Sch.
- F48** Words in reg. 26B(1) inserted (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1431\)](#), regs. 1, **22(6)**; S.I. 2020/1643, reg. 2, Sch.

Free-circulation procedure: private aircraft

26C.—(1) Subject to paragraph (2), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3) in respect of goods which are a private aircraft, if—

- (a) the aircraft lands for the first time after its arrival in the United Kingdom from a place outside the United Kingdom at—
- (i) a customs and excise airport; or
 - (ii) any other place at which the aircraft is permitted to land by HMRC Commissioners under section 21(1) of CEMA 1979; and
- (b) at the time of import full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made [^{F49}by virtue of the case described in section 37 of the UK Reliefs document (returned goods relief)].

(2) Paragraph (1) does not apply where the goods are liable on import to value added tax.

(3) The conduct referred to in paragraph (1) is where the individual arrives in the United Kingdom in the private aircraft.]

Textual Amendments

- F47** Regs. 26B, 26C inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **11(7)**; S.I. 2020/1643, reg. 2, Sch.
- F49** Words in reg. 26C(1)(b) inserted (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1431\)](#), regs. 1, **22(7)**; S.I. 2020/1643, reg. 2, Sch.

[^{F50}Free-circulation procedure: goods imported at other listed locations

26D.—(1) An individual 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 A (miscellaneous goods) of the Oral or By conduct list if—

- (a) the goods are unaccompanied chargeable goods;
- (b) the goods are imported at an other listed location; and
- (c) at the time of import [^{F51}full relief] from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made [^{F52}by virtue of the case described in section 8 (agriculture and animals) or section 37 (returned goods relief) of the UK Reliefs document].

(2) The conduct referred to in paragraph (1) is that described in regulation 25(3B).]

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F50** Reg. 26D inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(7)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F51** Words in reg. 26D(1)(c) substituted (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1431\)](#), regs. 1, **22(8)(a)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F52** Words in reg. 26D(1)(c) inserted (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1431\)](#), regs. 1, **22(8)(b)**; [S.I. 2020/1643](#), reg. 2, Sch.

[^{F53}Free-circulation procedure: NATO forces

26E.—(1) A person who is a representative of NATO forces may make a Customs declaration for the free-circulation procedure in respect of goods by the conduct described in paragraph (2) if, at the time of import, full relief from import duty is available in respect of the goods to the NATO forces on whose behalf the declaration is made by virtue of the case described in section 37 of the UK Reliefs document (returned goods relief).

(2) The conduct referred to in paragraph (1) is the submission of a NATO form 302 to the designated HMRC office in accordance with the requirements set out in a notice published under regulation 4(3) and (4).

(3) In this regulation—

“designated HMRC office” means the customs office designated in accordance with paragraph 2(1) of Schedule 4 to the Customs Transit Procedures (EU Exit) Regulations 2018;

“NATO forces” are those of the North Atlantic Treaty Organisation eligible to use form 302 as provided for in or under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951.]

Textual Amendments

- F53** Reg. 26E inserted (31.12.2020) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1552\)](#), regs. 1(2), **2(4)**; [S.I. 2020/1643](#), reg. 2, Sch.

[^{F54}Free-circulation procedure: Human Organs etc. needed for transplant

26F.—(1) A person may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of human blood, blood products, organs, tissues and cells for grafting, implanting (transplant) or transfusion (“the goods”) if, at the time of import, full relief from import duty is available to the addressee for the goods, or a person acting on the addressee’s behalf, by virtue of the case described in section 50 of the UK Reliefs document (relief for human organs needed for transplant).

(2) The conduct referred to in paragraph (1) is where the person allows the goods to be imported into the United Kingdom by loading or allowing the goods to be loaded on any means of transport destined for Great Britain.

(3) But such a declaration is to be treated as withdrawn if the goods do not arrive in Great Britain within 96 hours of being loaded on the means of transport.]

Textual Amendments

F54 Reg. 26F inserted (20.11.2021) by [The Customs \(Import and Export Declarations By Conduct\) \(Amendment\) Regulations 2021 \(S.I. 2021/1205\)](#), regs. 1, **2(5)**

[^{F55}Free-circulation procedure: use, sale or consumption of non-domestic stores on board a non-qualifying vehicle

26FA.—(1) An individual may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of stores which—

- (a) are chargeable goods; and
- (b) are on board a vehicle which is not a qualifying vehicle.

(2) The conduct referred to in paragraph (1) is where the individual uses, consumes or sells the stores on board a vehicle which is not a qualifying vehicle.]

Textual Amendments

F55 Reg. 26FA inserted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/1202\)](#), regs. 1, **4(6)**

[^{F56}UK Continental Shelf simplified import procedure

26G.—(1) Subject to paragraph (4), an eligible person (P) who has exported from Great Britain to an installation on the UK sector of the continental shelf—

- (a) domestic goods; or
- (b) goods that P exported subject to an authorised use procedure (where that procedure has been discharged at the installation)

may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of P's re-importation of the goods from the installation if, at the time of import, full relief from import duty is available to P by virtue of section 37 of the UK Reliefs document (returned goods relief).

(2) The conduct referred to in paragraph (1) is where—

- (a) P submits to a specified electronic system such information as may be required by a notice published by HMRC; and
- (b) P loads the goods or allows them to be loaded, from an installation on the UK sector of the continental shelf, onto a vessel or aircraft destined for Great Britain.

(3) HMRC must publish a notice specifying the electronic system for the purpose of paragraph (2) (a), the information required to be submitted, the form and manner in which that information must be provided and the time by which it must be submitted.

(4) Paragraph (1) does not apply where the goods imported are—

- (a) excise goods; or
- (b) goods liable on import to value added tax.

(5) In this regulation—

“eligible person” has the meaning given in regulation 26H (persons eligible to use the UK Continental Shelf simplifications);

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“excise goods” means goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979; and

“installation” means an artificial island, a fixed or floating installation or any other structure.

Textual Amendments

F56 Regs. 26G, 26H inserted (13.6.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023](#) (S.I. 2023/569), regs. 1(1), **2(5)**

Persons eligible to use UK Continental Shelf simplifications

26H.—(1) In this regulation “UK continental shelf simplifications” means—

- (a) regulation 26G of these Regulations; and
- (b) regulation 24D of the Customs (Export) (EU Exit) Regulations 2019.

(2) A person is an “eligible person” for the purposes of the UK continental shelf simplifications if that person—

- (a) is treated as such in relation to regulation 26G by regulation 85A(2) (authorisation automatically granted); or
- (b) is approved as an eligible person in relation to regulation 26G following an application under regulation 85A(8) (application for authorisation following revocation).]

Textual Amendments

F56 Regs. 26G, 26H inserted (13.6.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023](#) (S.I. 2023/569), regs. 1(1), **2(5)**

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.

[^{F57}(2) The conduct referred to in paragraph (1) is—

- (a) where the goods are imported at a RoRo listed location, that described in regulation 24(2) or 25(3A);
- (b) where the goods are imported at an other listed location, that described in regulation 24(2) or 25(3B);
- (c) in any other case, that described in regulation 24(2) or 25(2).]

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(3) An individual may make a Customs declaration for a temporary admission procedure^{F58} ... 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 [^{F59}by the conduct described in—

- (a) where the goods are imported at a RoRo listed location, regulation 25(3A);
- (b) where the goods are imported at an other listed location, regulation 25(3B); or
- (c) in any other case, regulation 25(2).]

Textual Amendments

- F57** Reg. 27(2) substituted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(8)**; S.I. 2020/1643, reg. 2, Sch.
- F58** Words in reg. 27(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), **6(8)(b)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F59** Words in reg. 27(3) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **6(8)(b)(ii)** (as amended by S.I. 2020/1234, regs. 1(2), **6(2)(d)**); S.I. 2020/1643, reg. 2, Sch.

Modifications etc. (not altering text)

- C4** Reg. 27(1) modified (31.12.2020) by [The Customs \(Crown Dependencies Customs Union\) \(EU Exit\) Regulations 2019 \(S.I. 2019/385\)](#), regs. 1(2), **5(6)** (with reg. 2); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I13** Reg. 27 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

[^{F60}Temporary admission procedure: goods imported at RoRo listed locations

27A.—(1) This regulation applies where goods are—

- (a) imported at a RoRo listed location; and
- (b) carried by a RoRo vehicle.

(2) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (3) in respect of goods which are—

- (a) referred to in regulation 20(2) (temporary admission procedure: packaging, broadcast equipment and disaster relief material); or
- (b) 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.

(3) The conduct referred to in paragraph (2) is that described in regulation 25(3A).]

Textual Amendments

- F60** Reg. 27A inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **6(9)**; S.I. 2020/1643, reg. 2, Sch.

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

[^{F61}Temporary admission procedure: pleasure craft

27B.—(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 pleasure craft, 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 26B(3).

Textual Amendments

F61 Regs. 27B, 27C inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **11(8)**; S.I. 2020/1643, reg. 2, Sch.

Temporary admission procedure: private aircraft

27C.—(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 private aircraft, if—

- (a) the aircraft lands for the first time after its arrival in the United Kingdom from a place outside the United Kingdom at—
 - (i) a customs and excise airport; or
 - (ii) any other place at which the aircraft is permitted to land by HMRC Commissioners under section 21(1) of CEMA 1979; and
- (b) 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 26C(3).]

Textual Amendments

F61 Regs. 27B, 27C inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **11(8)**; S.I. 2020/1643, reg. 2, Sch.

[^{F62}Temporary admission procedure: goods imported at other listed locations

27D.—(1) This regulation applies where goods are—

- (a) unaccompanied chargeable goods; and
- (b) imported at an other listed location.

(2) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (3) in respect of goods which are—

- (a) referred to in regulation 20(2) (temporary admission procedure: packaging, broadcast equipment and disaster relief material); or
- (b) 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.

(3) The conduct referred to in paragraph (2) is that described in regulation 25(3B).]

Textual Amendments

F62 Reg. 27D inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(9)**; S.I. 2020/1643, reg. 2, Sch.

[^{F63}Temporary admission procedure: NATO forces

27E.—(1) A person who is a representative of NATO forces may make a Customs declaration for a temporary admission procedure in respect of goods by the conduct described in paragraph (2) if, at the time of import, a relief from import duty is available in respect of the goods to the NATO forces on whose behalf the declaration is made.

(2) In this regulation—

- (a) “NATO Forces” has the meaning given by regulation 26E(3);
- (b) the conduct referred to in paragraph (2) is that described in regulation 26E(2).]

Textual Amendments

F63 Reg. 27E inserted (31.12.2020) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1552\)](#), regs. 1(2), **2(5)**; S.I. 2020/1643, reg. 2, Sch.

[^{F64}Storage procedure: free zones

27F.—(1) A free zone business may make a Customs declaration for a free zone procedure by the conduct described in paragraph (2) in respect of goods that have been received in the free zone by or on behalf of the free zone business if—

- (a) the free zone business is authorised to declare goods for a free zone procedure;
- (b) the free zone business, or a person acting with their authority, has made an entry in that business’s commercial records containing the particulars specified in a notice published by HMRC;
- (c) any requirement to give a notification that goods are to be kept in a free zone under regulation 18D(1) of the special procedures regulations has been complied with; and
- (d) the case is not one set out in version 1 of the document dated 14 October entitled “Cases where goods cannot be declared by conduct or are not treated as declared for a free zone procedure on discharge of a transit procedure in a free zone”.

(2) The conduct referred to in paragraph (1) is where—

- (a) in a case where the free zone business has received the goods from a place outside the free zone, it has notified a responsible authority for that free zone that the goods have been received;
- (b) in a case where goods subject to a free zone procedure have been transferred from another free zone business within the free zone, the recipient free zone business has notified a responsible authority for that free zone of the transfer.

(3) A notification under paragraph (2) must—

- (a) contain the matters; and
- (b) be made in the form and manner,

specified in a notice published by HMRC.

(4) HMRC must publish—

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- (a) a notice specifying the particulars referred to in paragraph (1)(b); and
 - (b) a notice specifying the requirements referred to in paragraph (3).
- (5) Regulation 23(2)—
- (a) applies to a Customs declaration made by conduct described in paragraph (2)(a) only to the extent that a previous Customs declaration made in respect of the goods was a declaration for—
 - (i) a transit procedure, where the goods enter the free zone under that procedure; or
 - (ii) a free zone procedure; and
 - (b) does not apply to a Customs declaration made by conduct described in paragraph (2)(b).
- (6) Regulation 23(3) applies to a Customs declaration made by the conduct described in paragraph (2) as if sub-paragraph (b) of regulation 23(3) were omitted.]

Textual Amendments

F64 Reg. 27F inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **2(6)**

[^{F65}Storage procedure: unloading of surplus stores for storage

- 27G.**—(1) An eligible person may make a Customs declaration for a customs warehouse procedure by the conduct described in paragraph (3) in respect of surplus stores which—
- (a) are on board a vehicle; and
 - (b) are not subject to a restriction on import imposed under any enactment.
- (2) An individual may make such a declaration, by such conduct, in the name of an eligible person.
- (3) The conduct referred to in paragraph (1) is the unloading of the stores from a vehicle and the removal of those stores to a customs warehouse.
- (4) In this regulation, “eligible person” means a person who is approved by HMRC under the special procedures regulations to operate the customs warehouse as a place to keep goods declared for a storage procedure.

Textual Amendments

F65 Regs. 27G, 27H inserted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/1202\)](#), regs. 1, **4(7)**

Inward processing procedure: unloading of stores for refurbishment

- 27H.**—(1) An eligible person may make a Customs declaration for an inward processing procedure by the conduct described in paragraph (3) in respect of stores which—
- (a) are on board a vehicle;
 - (b) are not subject to a restriction on import imposed under any enactment; and
 - (c) require refurbishment.
- (2) An individual may make such a declaration, by such conduct, in the name of an eligible person.
- (3) The conduct referred to in paragraph (1) is the unloading of the stores from a vehicle and the removal of those stores to another location for refurbishment.

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(4) In this regulation, “eligible person” means a person who holds an authorisation to declare goods for an inward processing procedure prior to the making of the declaration referred to in paragraph (1).]

Textual Amendments

F65 Regs. 27G, 27H inserted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/1202\)](#), regs. 1, **4(7)**

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^{M8} of the Customs declaration and notification of its acceptance to the declarant.

Commencement Information

I14 Reg. 28 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

M8 See paragraphs 10 and 12 of Schedule 1 to the Act on acceptance of Customs declarations.

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.

[^{F66}(2) In relation to regulations 24, 25, 26A [^{F67}, 26D and 26G]—

- (a) notification of importation of the goods is to be treated as occurring, as the case may be—
 - (i) on entering the channel of a Customs office;
 - (ii) on entering the lane past a Customs office;
 - (iii) on disembarkation from the vessel; ^{F68} ...
 - (iv) on loading goods, or allowing goods to be loaded, onto a vehicle in accordance with regulation 25(3B)(b); [^{F69}or]
 - [^{F70}(v) on submission of information to a specified electronic system in accordance with regulation 26G(2)(a) and loading the goods (or allowing them to be loaded) in accordance with regulation 26G(2)(b); and]
- (b) acceptance of the Customs declaration and discharge of the goods from the free-circulation procedure are to be treated as occurring, as the case may be—
 - (i) on exiting the channel;

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- (ii) on exiting the lane; ^{F71}...
- (iii) on the individual driving the vehicle across the boundary of the RoRo listed location or other listed location, or allowing himself or herself to be carried in the vehicle which is so driven]^{F72}or;
- (iv) in the case of a declaration by conduct in accordance with regulation 26G(1) and (2)—
 - (aa) where the submission of information to a specified electronic system is made before the vessel or aircraft arrives in Great Britain, arrival of the vessel or aircraft in Great Britain; or
 - (bb) where the submission of information to a specified electronic system is made after the vessel or aircraft arrives in Great Britain, the submission being made].

(3) In relation to regulation 26, the following are treated as occurring when the goods are delivered by [^{F73}a universal service provider] to the addressee in the United Kingdom in the normal course of post—

- ^{F74}(a)
- (b) acceptance of the Customs declaration; and
- (c) discharge ^{M9} of the goods from the free-circulation procedure.

[^{F75}(3A) In relation to regulation 26B, the following are treated as occurring when the individual enters the limits of a port in the United Kingdom in the pleasure craft—

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

(3B) In relation to regulation 26C, the following are treated as occurring when the private aircraft lands at the airport or other permitted place—

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

[^{F76}(3C) In relation to regulation 26E, the following are treated as occurring when the conduct described in regulation 26E(2) occurs—

- (a) acceptance of the Customs declaration; and
- (b) discharge of the goods from the free-circulation procedure.]

[^{F77}(3D) In relation to regulation 26F, the following are treated as occurring when the goods referred to in regulation 26F(1) are imported into the United Kingdom—

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

[^{F78}(3E) In relation to regulation 26FA, the following are treated as occurring when the conduct described in regulation 26FA(2) occurs—

- (a) acceptance of the Customs declaration; and
- (b) discharge of the goods from the free-circulation procedure.]

(4) Where paragraph [F79(2), (3), (3A) [F80, (3B) [F81, (3C) [F82, (3D) or (3E)]]]] applies, no notification of the acceptance or discharge is required to be made to the declarant.

(5) [F83Subject to paragraph (5A)] 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.

[F84(5A) Where a Customs declaration for a temporary admission procedure is made in relation to goods imported at a RoRo listed location by conduct as provided by regulation 27, 27A or 27D—

- (a) notification of importation of the goods is to be treated as occurring, as the case may be—
 - (i) on entering the lane past a Customs office;
 - (ii) on disembarking from the vessel; or and
 - (iii) on loading goods, or allowing goods to be loaded, onto a vehicle in accordance with regulation 23(3B)(b);
- (b) acceptance of the Customs declaration is to be treated as occurring, as the case may be—
 - (i) on exiting the lane; or
 - (ii) on the individual driving the vehicle across the boundary of the RoRo listed location or other listed location, or allowing himself or herself to be carried in the vehicle which is so driven.]

[F85(5B) Where a Customs declaration for a temporary admission procedure is made by conduct as provided by regulation 27B, the following are treated as occurring when the individual enters the limits of a port in the United Kingdom in the pleasure craft—

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

(5C) Where a Customs declaration for a temporary admission procedure is made by conduct as provided by regulation 27C, the following are treated as occurring when the private aircraft lands at the airport or other permitted place—

- (a) notification of importation of the goods; and
- (b) acceptance of the Customs declaration.]

[F86(5D) Where a Customs declaration for a temporary admission procedure is made by conduct as provided for by regulation 27E, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27E(2) occurs.]

[F87(5E) Where a Customs declaration for a free zone procedure is made by conduct as provided by regulation 27F, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27F(2)(a) or (b) occurs.]

[F88(5F) When a customs declaration for a customs warehouse procedure is made by conduct as provided by regulation 27G, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27G(3) occurs.

(5G) When a customs declaration for an inward processing procedure is made by conduct as provided for by regulation 27H, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27H(3) occurs.]

(6) Where paragraph [F89(5), (5A), (5B) [F90, (5C) [F91, (5D) [F92, (5E), (5F), or (5G)]]]] applies, no notification of the acceptance is required to be made to the declarant.

Changes to legislation: *The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Textual Amendments

- F66** Reg. 29(2) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(10)(a)** (as amended by S.I. 2020/1234, regs. 1(2), **6(2)(e)**); S.I. 2020/1643, reg. 2, **Sch.**
- F67** Words in reg. 29(2) substituted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(6)(a)**
- F68** Word in reg. 29(2)(a)(iii) omitted (13.6.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(6)(b)(i)**
- F69** Word in reg. 29(2)(a)(iv) substituted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(6)(b)(ii)**
- F70** Reg. 29(2)(a)(v) inserted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(6)(b)(iii)**
- F71** Word in reg. 29(2)(b)(ii) omitted (13.6.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(6)(c)(i)**
- F72** Reg. 29(2)(b)(iv) and word inserted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(6)(c)(ii)**
- F73** Words in reg. 29(3) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **2(8)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F74** Reg. 29(3)(a) omitted (31.12.2020) by virtue of The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **2(8)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F75** Reg. 29(3A)(3B) inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **11(9)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F76** Reg. 29(3C) inserted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **2(6)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F77** Reg. 29(3D) inserted (20.11.2021) by The Customs (Import and Export Declarations By Conduct) (Amendment) Regulations 2021 (S.I. 2021/1205), regs. 1, **2(6)(a)**
- F78** Reg. 29(3E) inserted (4.12.2023) by The Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1202), regs. 1, **4(8)(a)**
- F79** Words in reg. 29(4) substituted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **11(9)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F80** Words in reg. 29(4) substituted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **2(6)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F81** Words in reg. 29(4) substituted (20.11.2021) by The Customs (Import and Export Declarations By Conduct) (Amendment) Regulations 2021 (S.I. 2021/1205), regs. 1, **2(6)(b)**
- F82** Words in reg. 29(4) substituted (4.12.2023) by The Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1202), regs. 1, **4(8)(b)**
- F83** Words in reg. 29(5) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(10)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F84** Reg. 29(5A) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **6(10)(c)** (as amended by S.I. 2020/1234, regs. 1(2), **6(2)(f)**); S.I. 2020/1643, reg. 2, **Sch.**
- F85** Reg. 29(5B)(5C) inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **11(9)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F86** Reg. 29(5D) inserted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **2(6)(c)**; S.I. 2020/1643, reg. 2, Sch.

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- F87** Reg. 29(5E) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **2(7)(a)**
- F88** Reg. 29(5F)(5G) inserted (4.12.2023) by The Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1202), regs. 1, **4(8)(c)**
- F89** Words in reg. 29(6) substituted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **11(9)(d)**; S.I. 2020/1643, reg. 2, Sch.
- F90** Words in reg. 29(6) substituted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **2(6)(d)**; S.I. 2020/1643, reg. 2, Sch.
- F91** Words in reg. 29(6) substituted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **2(7)(b)**
- F92** Words in reg. 29(6) substituted (4.12.2023) by The Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1202), regs. 1, **4(8)(d)**

Commencement Information

- I15** Reg. 29 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M9** See paragraph 17 of Schedule 1 to the Act on discharge of goods from a Customs procedure.

[^{F93}Completion of customs declaration made under regulation 26FA

29ZA.—(1) This regulation applies where goods that are stores are declared for the free-circulation procedure by conduct as provided for by regulation 26FA.

(2) Despite the declaration being treated as accepted by HMRC, the declaration must be completed by the provision to HMRC of further information in respect of the goods that is specified in a notice published by HMRC Commissioners.

(3) The information must be provided by the eligible person before the end of—

- (a) the period specified in a notice published by HMRC Commissioners; or
- (b) such longer period as an HMRC officer may, in any particular case or any particular description of case, allow.

(4) If a Customs declaration is not completed under this regulation, it is to be regarded as containing an inaccuracy for the purposes of Schedule 1 to the Act (and references in that Schedule to correcting a Customs declaration are to be read accordingly).

(5) In this regulation, the “eligible person” means the vehicle operator or a person authorised by them to provide the information referred to in paragraph (2).]

Textual Amendments

- F93** Reg. 29ZA inserted (4.12.2023) by The Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1202), regs. 1, **4(9)**

Changes to legislation:

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 4 Ch. 3 s. 2 applied (with modifications) by [S.I. 2018/1249 reg. 13\(3\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643, reg. 2, Sch.)
- Pt. 13A inserted by [S.I. 2019/1215 reg. 11\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(23) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(b))
- Table of Contents words inserted by [S.I. 2019/326 reg. 7](#) (This amendment not applied to legislation.gov.uk. The table of contents for this legislation will be dynamically updated when its provisions are revised)
- reg. 4(3AA) inserted by [S.I. 2019/1215 reg. 11\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(c) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(4A) inserted by [S.I. 2019/1215 reg. 11\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(g) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4A inserted by [S.I. 2019/1215 reg. 11\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(4) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 33(1)(c) inserted by [S.I. 2019/486 reg. 6\(12\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)-(2D) inserted by [S.I. 2019/486 reg. 6\(13\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 43(3A) inserted by [S.I. 2019/326 reg. 11\(4\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 89(1A)-(1C) inserted by [S.I. 2024/194 reg. 2\(4\)\(a\)](#)
- reg. 89(2A) inserted by [S.I. 2024/194 reg. 2\(4\)\(c\)](#)
- reg. 89(5A) inserted by [S.I. 2024/194 reg. 2\(4\)\(d\)](#)
- reg. 98(5) inserted by [S.I. 2019/1215 reg. 11\(17\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))