

STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 3

Simplified Customs declaration process

SECTION 1

General

Definition: simplified Customs declaration process

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

(2) The simplified Customs declaration process does not apply to a Customs declaration made for a transit procedure [^{F1}or]^{F2}in any case specified in a notice published by HMRC].

Textual Amendments

- F1** Words in reg. 30(2) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, 2(8)
- F2** Words in reg. 30(2) substituted (1.7.2022) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(3), 4(3)

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.

Commencement Information

- I1** Reg. 30 in force at 2.1.2019 for specified purposes, see [reg. 1\(4\)\(b\)](#)
- I2** Reg. 30 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), reg. 2, Sch.

Persons authorised to use the simplified Customs declaration process

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

(2) Subject to [^{F3}paragraph (4)], the eligibility criteria to be so authorised are that ^{F4}...—

Changes to legislation: *The Customs (Import Duty) (EU Exit) Regulations 2018, Cross Heading: SECTION 1 is up to date with all changes known to be in force on or before 06 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*

- (a) [^{F5}the person] meets the criteria which apply to be approved as an authorised economic operator as provided by [^{F6}regulation 93(1)(c) and (d)], as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised declarant;
- (b) [^{F7}the person] demonstrates to an HMRC officer that appropriate procedures are in place such that the person can use the simplified Customs declaration process competently; [^{F8}and]

- [^{F9}(c) the person—
 - (i) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee; or
 - (ii) is approved to defer payment of a liability to import duty in accordance with regulation 43.]

[^{F10}(d)

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

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

[^{F11}(4A)

- (5) An authorisation may be given in respect of—
 - (a) a Customs declaration to be made which is identified in the authorisation; or
 - (b) Customs declarations of a type, and to be made within a period, which are identified in the authorisation.

(6) The simplified Customs declaration process must be used in compliance with any conditions contained in the authorisation.

(7) The simplified Customs declaration process may not be used by a Customs agent ^{M1} in respect of a Customs declaration where—

- (a) the principal of the agent is an authorised declarant;
- (b) the agent is not an authorised declarant; and
- (c) the agent intends to act as an indirect agent on behalf of the principal in making the Customs declaration.

[^{F12}(8) A Customs agent may use the simplified Customs declaration process if—

- (a) the agent is an authorised declarant;
- (b) the agent intends to act as a direct agent on behalf of the principal of the agent in making the Customs declaration; and
- (c) the principal is established in the United Kingdom.]

Textual Amendments

- F3** Words in reg. 31(2) substituted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(i)(aa)**
- F4** Words in reg. 31(2) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(i)(bb)**
- F5** Words in reg. 31(2)(a) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(ii)**
- F6** Words in reg. 31(2) substituted (1.10.2020) by [The Customs \(Bulk Customs Declaration and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/967\)](#), regs. 1(3), **7(4)**

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- F7** Words in reg. 31(2)(b) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), [3\(6\)\(a\)\(iii\)\(aa\)](#)
- F8** Word in reg. 31(2)(b) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), [3\(6\)\(a\)\(iii\)\(bb\)](#)
- F9** Reg. 31(2)(c) substituted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), [3\(6\)\(a\)\(iv\)](#)
- F10** Reg. 31(2)(d) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), [3\(6\)\(a\)\(v\)](#)
- F11** Reg. 31(4A) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), [3\(6\)\(b\)](#)
- F12** Reg. 31(8) inserted (21.3.2019 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2)(4)(a), [9\(2\)\(d\)](#); S.I. 2020/1643, reg. 2, Sch.

Modifications etc. (not altering text)

- C2** Reg. 31(7)(a) revocation of earlier affecting provision S.I. 2019/326, reg. 9(2)(c) (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), [6\(2\)\(b\)](#)
- C3** Reg. 31(8)(c) modified (31.12.2020) by S.I. 2019/385, reg. 5(6C) (as inserted by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), [8\(2\)\(a\)](#); S.I. 2020/1643, reg. 2, Sch.)

Commencement Information

- I3** Reg. 31 in force at 2.1.2019 for specified purposes, see [reg. 1\(4\)\(b\)](#)
- I4** Reg. 31 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M1** For Customs agents and indirect agents, see section 21 of the Act.

Simplified Customs declaration process

32.—(1) To comply with the simplified Customs declaration process, an authorised declarant must ^{F13}comply with paragraphs (1A) and (1B).^{F14}...

^{F15}(1A) The authorised declarant must make the type of Customs declaration which applies in respect of the chargeable goods in two parts, comprising—

- (a) a simplified Customs declaration, which must be made by no later than the end of the period which applies to making the Customs declaration in respect of the goods; and
- (b) except as provided by regulation 35, a supplementary Customs declaration which must be made by no later than the end of the applicable period set out in a public notice.

(1B) The authorised declarant must provide HMRC with a summary of all Customs declarations made under paragraph (1A) each month (a “final supplementary declaration”) by no later than the end of the period specified in a notice published by HMRC, in the form and manner and containing such information as is specified in that notice .

(1C) HMRC must publish a notice for the purposes of paragraphs (1A) and (1B).]

(2) Subject to regulation 34, by the end of the period which respectively applies to the making of the simplified Customs declaration or the supplementary Customs declaration, the authorised declarant must make available for inspection by an HMRC officer any documents required to accompany the respective declarations.

(3) Notification by HMRC to the authorised declarant that the part of the Customs declaration which is the simplified Customs declaration is accepted, is notification of acceptance of the Customs declaration.

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- F16(4)
- F16(5)
- F16(6)
- F16(7)

Textual Amendments

- F13** Words in [reg. 32\(1\)](#) inserted (13.6.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), [regs. 1\(1\), 2\(8\)\(a\)](#)
- F14** Words in [reg. 32\(1\)](#) omitted (13.6.2023) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), [regs. 1\(1\), 2\(8\)\(a\)](#)
- F15** [Reg. 32\(1A\)-\(1C\)](#) inserted (13.6.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), [regs. 1\(1\), 2\(8\)\(b\)](#)
- F16** [Reg. 32\(4\)-\(7\)](#) 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\(11\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information

- I5** [Reg. 32](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Periods to make supplementary Customs declarations

- F17**33.**

Textual Amendments

- F17** [Reg. 33](#) omitted (13.6.2023) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), [regs. 1\(1\), 2\(9\)](#)

Extended periods to make available documents for inspection

34.—(1) In [^{F18}any particular] case, an HMRC officer may extend the period required by regulation 32(2) to make available for inspection by an HMRC officer documents required to accompany a supplementary Customs declaration.

- (2) But any such extended period must not exceed—
 - (a) except in respect of documents which concern the value of the chargeable goods, the period of 120 days beginning with the date of release of the chargeable goods to the applicable Customs procedure; and
 - (b) in respect of documents which concern the value of the chargeable goods, the period of three years beginning with the date of release of the chargeable goods to the applicable Customs procedure.

Textual Amendments

- F18** Words in [reg. 34\(1\)](#) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), [regs. 1\(3\), 6\(15\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information

- I6** [Reg. 34](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Exceptions to requirement to make a supplementary Customs declaration

35.—(1) A supplementary Customs declaration is not required in respect of chargeable goods where the Customs procedure for which the goods are declared by the authorised declarant is a [F19storage procedure]M2.

[F20(2) A supplementary Customs declaration is not required in respect of chargeable goods where—

- (a) the goods were declared for a special procedure other than the transit procedure (the first declaration);
 - (b) [F21the first declaration was not made—
 - (i) orally or by conduct; or
 - (ii) using the simplified Customs declaration process, or, if it was so made, the declaration included making a supplementary Customs declaration;]
 - (c) the goods are subsequently declared for the temporary admission procedure by an authorised declarant (the subsequent declaration);
 - (d) HMRC accept the subsequent declaration;
 - (e) acceptance of the subsequent declaration discharges the special Customs procedure for which the first declaration was made;
 - (f) the subsequent declaration is made using the EIDR procedure; and
 - (g) the person named in the first declaration and the subsequent declaration are the same person where the special Customs procedure discharged under sub-paragraph (e) was—
 - (i) the inward processing procedure;
 - (ii) the temporary admission procedure;
 - (iii) the authorised use procedure; F22...
 - (iv) the storage procedure where the goods were kept in a private customs warehouse;][F23or;
 - (v) a free zone procedure.]
- (3) A supplementary Customs declaration is not required in respect of chargeable goods where—
- (a) the value of the goods does not exceed £900 and the weight of the goods does not exceed 1000kg;
 - (b) an HMRC officer considers that all the information required to discharge the goods from the Customs procedure has been provided by or with the simplified Customs declaration without the need for a supplementary Customs declaration; and
 - (c) the simplified Customs declaration is not made by the EIDR procedure.
- (4) Paragraphs (1) to (3) do not apply where—
- (a) the chargeable goods are subject to a quota;
 - (b) the amount of import duty is dependent on whether or not the quota has been exceeded;
 - (c) whether or not the quota has been exceeded is determined by reference to the time when a Customs declaration is accepted; and
 - (d) to enable an HMRC officer to determine the amount of import duty, the information provided in, or accompanying, a supplementary Customs declaration is required.
- (5) In a case to which paragraph (4) applies—
- (a) a request that HMRC apply the tariff which applies if the quota is not exceeded must be included in the supplementary Customs declaration; and

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- (b) where the simplified Customs declaration is made using the EIDR procedure, the time when the declaration is entered into the EIDR electronic system is the time by reference to which it is determined whether or not the quota has been exceeded.

[^{F24}(6) For the purposes of this regulation “private customs warehouse” means a customs warehouse that may only be used to store goods by the person approved to operate that warehouse.]

Textual Amendments

- F19** Words in [reg. 35\(1\)](#) substituted (1.7.2022) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(3), **4(4)**
- F20** [Reg. 35\(2\)](#) substituted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(10)(a)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F21** [Reg. 35\(2\)\(b\)](#) substituted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **2(9)(b)(i)**
- F22** Word in [reg. 35\(2\)\(g\)](#) omitted (8.11.2021) by virtue of [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **2(9)(b)(ii)**
- F23** [Reg. 35\(2\)\(v\)](#) and word inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **2(9)(b)(iii)**
- F24** [Reg. 35\(6\)](#) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(10)(b)**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I7** [Reg. 35](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

- M2** “A storage procedure” is defined in paragraph 2 of Schedule 2 to the Act.

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))