
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 2

Presentation of goods to Customs

No requirement to present on import: force majeure

5.—(1) There is no requirement for a person to present goods⁽¹⁾ to Customs on import if in the opinion of an HMRC officer⁽²⁾ the importation was not intended and was caused by abnormal and unforeseeable circumstances beyond that person's control.

(2) In considering whether an importation was not intended and was caused by abnormal and unforeseeable circumstances beyond a person's control, an HMRC officer must consider the following criteria—

- (a) whether or not the goods are salvage;
- (b) the location of the goods;
- (c) whether or not the owner of the goods can be identified; and
- (d) whether or not the person who would otherwise be required to present the goods acted reasonably in all the circumstances.

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

(2) "HMRC officer" is defined in section 37(1) of the Act.