

STATUTORY INSTRUMENTS

2019 No. 1215

**The Customs and Excise (Miscellaneous Provisions
and Amendments) (EU Exit) Regulations 2019**

PART 5

Miscellaneous amendments

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

- 11.**—(1) The Customs (Import Duty) (EU Exit) Regulations 2018 ^{M1} are amended as follows.
- (2) In regulation 2 (interpretation)—
- (a) after the definition of “the Delegated Regulation” insert—
““EIDR procedure” has the meaning given by regulation 36(1);”;
 - (b) after the definition of “EU Customs Code” insert—
““EU customs procedure” has the meaning given to “customs procedure” by Article 5(16) of the UCC;”; and
 - (c) after the definition of “non-commercial goods” insert—
““non-Union goods” has the same meaning as it has in article 5(24) of the UCC;”.
- (3) In regulation 4 (notification of importation) ^{M2}—
- (a) in paragraph (1) for “and (3A)” substitute “, (3A) and (3AA) ”;
 - (b) in paragraph (3A)—
 - (i) in sub-paragraph (c) for “the goods have been declared” substitute “ a Customs declaration has been made in respect of the goods ”;
 - (ii) in the words following sub-paragraph (c) for “paragraphs (1) to (3)” substitute “ paragraphs (1) and (3) ”;
 - ^{F1}(c)
 - (d) in paragraph (3B) after “(3A)” in both places it occurs insert “ or (3AA) ”;
 - (e) in paragraph (3C)(a) after “(3A)” insert “ or (3AA) ”;
 - (f) in paragraph (3D) at the end of paragraph (3D)(c) insert “, or such shorter or longer period as may be specified in a notice published by HMRC Commissioners ”; and
 - ^{F2}(g)
- ^{F3}(4)
- (5) In regulation 14 (interpretation (declarations))—
- (a) after the definition of “authorised declarant” insert—
““customs and excise airport” has the meaning given by section 21(7) of CEMA 1979;”;
 - (b) omit the definition of “EIDR procedure”;

- (c) after the definition of “Oral or By conduct list” insert—
- ““pleasure craft” means a vessel which, at the time of its arrival in the United Kingdom, is being used for private recreational purposes;
- “port” has the meaning given in section 1 of CEMA 1979;
- “private aircraft” has the meaning given in paragraph 1 of Schedule 1 to the Air Navigation Order 2016^{M3}.”
- (6) In regulation 17 (customs declaration made orally: general)—
- (a) at the beginning of paragraph (4), for “An” substitute “ Subject to where paragraph (4A) applies, an ”;
- (b) after paragraph (4), insert—
- “(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.”.
- (7) After regulation 26A (free-circulation procedure: goods imported at RoRo listed locations) insert—

“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.

(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.

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.

(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.”.

- (8) After regulation 27A (temporary admission procedure: goods imported at RoRo listed locations) insert—

“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).

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).”.

(9) In regulation 29 (customs declarations made by conduct: notification, acceptance and discharge)—

(a) after paragraph (3) insert—

“(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.”;

(b) in paragraph (4) for “(2) or (3)” substitute “(2), (3), (3A) or (3B) ”;

(c) after paragraph (5A) insert—

“(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.”;

(d) in paragraph (6) for “(5) or (5A)” substitute “ (5), (5A), (5B) or (5C) ”.

(10) In regulation 31(4A) (persons authorised to use the simplified Customs declaration process) substitute the words “ on or before 30th June 2019 ” with “before the end of the period of six months beginning with exit day”.

(11) In regulation 36(2) (EIDR procedure) omit sub-paragraph (a).

(12) In regulation 37(3A) (persons authorised to use the EIDR procedure) substitute the words “ on or before 30th June 2019 ” with “before the end of the period of six months beginning with exit day”.

(13) In regulation 37A (persons authorised to use the simplified Customs declaration process and EIDR procedure – transitional authorisations) ^{M4}—

(a) in paragraph (5)(a)—

(i) at the end of paragraph (i) omit “and”;

(ii) after paragraph (ii) insert—

“(iii) which were not non-Union goods subject to the transit procedure in an EU member State immediately before they were imported into the United Kingdom.”;

(b) at the end of paragraph (5)(c) insert “ and ”;

(c) for paragraph (5)(d) substitute—

“(d) the transitional authorised declarant must not use the EIDR procedure—

(i) to declare such controlled goods as are specified in a notice published by HMRC (“controlled goods”); or

(ii) to declare goods after they have been imported into the United Kingdom for the purposes of CEMA 1979, unless allowed to do so by HMRC.”;

(d) omit paragraph (5)(e);

(e) in paragraph (6)—

(i) for “only” substitute “ not ”;

(ii) after “location” insert “ which is not ”;

(f) for paragraph (10) substitute—

“(10) In this regulation “transit procedure” has the same meaning as it does for the purposes of the UCC.”

^{M5}

(14) In regulation 39A (mandatory advance electronic declarations by qualifying travellers: other chargeable goods)—

(a) in paragraph (1), for sub-paragraph (d) substitute—

“(d) the goods are subject to a restriction on import imposed under an enactment.”;

(b) omit paragraph (2);

(c) in paragraph (4), at the end insert “ [^{F4}before the goods are imported] ”;

(d) in paragraph (11), for the definition of “small vehicle” substitute—

““small vehicle” means a small vehicle within the meaning given in section 108(1) of the Road Traffic Act 1988 ^{M6} which is—

- (a) used for the purpose of carrying goods in the course of the business of the person who owns or has the right to use the vehicle; and
- (b) not used to carry those goods under a contract for transportation.”;
- (e) after paragraph (11), insert—
 - “(12) The reference in this regulation to a person having the right to use a vehicle does not, in relation to a motor vehicle, include a reference to a person whose right to use the vehicle derives only from their having paid, or undertaken to pay, for the use of the vehicle and its driver for a particular journey.”.
- (15) In regulation 39B (voluntary advance electronic declarations by qualifying travellers: other chargeable goods)—
 - (a) in paragraph (1)—
 - (i) for sub-paragraph (d) substitute—
 - “(d) the goods are not subject to a restriction on import imposed under an enactment; and”;
 - (ii) for sub-paragraph (e) substitute—
 - “(e) no claim for relief from import duty is being made in respect of the goods.”; and
 - (b) omit paragraph (2).
- (16) In regulation 97(5) (single and comprehensive guarantees) for “(5)” substitute “ (4) ”.
- (17) In regulation 98 (specified amount) —
 - (a) in paragraph (2) omit the words “subject to paragraph (2A)”;
 - (b) omit paragraph (2A);
 - ^{F5}(c)
 - ^{F6}(d)
- (18) In regulation 101(1)(e)(i) (cases where no guarantee is required), for “20, 21 or 27 (Customs declarations made orally or by conduct: musical instruments, packaging, broadcast equipment, disaster relief material and miscellaneous goods)” substitute “ 20, 21, 27, 27A, 27B or 27C (Customs declarations made orally or by conduct: certain goods) ”.
- (19) In regulation 103 (goods presumed not to be domestic goods) omit paragraph (2).
- (20) In regulation 105A(1) (goods not regarded as domestic goods: goods in UK sector of the continental shelf) for “the goods remain” substitute “ , at the time the procedure is discharged, the goods are located ”.
- (21) In regulation 130(6) (RoRo listed locations)—
 - (a) at the end of sub-paragraph (a) omit “and”;
 - (b) at the end of sub-paragraph (b) insert “ ; and ”;
 - (c) after sub-paragraph (b) insert—
 - “(c) be accompanied by a notice specifying the matters referred to in regulation 4(3D)(a) and (b) which may, for example, specify that the details of the matters listed in regulation 4(4)(a) to (c) be included in a notification of importation”.
- (22) In regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations)—
 - (a) in paragraph (2) omit “which includes a MRN”;

(b) in paragraph (3) for “one RoRo listed location for another” substitute “ information of a description specified in a notice published by HMRC ”.

^{F7}(23)

(24) In regulation 143 (interpretation (transitional and savings provisions)) omit the definition of “non-Union goods”.

(25) In regulation 156(3)(b) (goods located outside the United Kingdom) for the words “29th March 2020” substitute “ the end of the period of one year beginning with [^{F8}IP completion day] ”.

(26) In regulation 157(2) (goods discharged from a customs procedure) for sub-paragraph (c) substitute—

“(c) the end of the period of one year beginning with [^{F9}IP completion day].”.

- F1** Reg. 11(3)(c) omitted (31.12.2020) by virtue of [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1234), regs. 1(2), **7(2)(a)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Reg. 11(3)(g) omitted (31.12.2020) by virtue of [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1234), regs. 1(2), **7(2)(a)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F3** Reg. 11(4) omitted (31.12.2020) by virtue of [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1234), regs. 1(2), **7(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F4** Words in reg. 11(14)(c) substituted (31.12.2020) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1552), regs. 1(2), **7(2)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Reg. 11(17)(c) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1088), regs. 1(3), **9(4)(a)(i)**
- F6** Reg. 11(17)(d) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1088), regs. 1(3), **9(4)(a)(ii)**
- F7** Reg. 11(23) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1088), regs. 1(3), **9(4)(b)**
- F8** Words in reg. 11(25) substituted (30.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1449), regs. 1(3), **17(4)(a)**
- F9** Words in reg. 11(26) substituted (30.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1449), regs. 1(3), **17(4)(b)**

Commencement Information

- I1** Reg. 11(1)(10)(12)(16)(18) in force at 3.10.2019, see reg. 1(3)(b)
- I2** Reg. 11(2)-(9)(11)(13)-(15)(17)(19)-(26) not in force at made date, see reg. 1(2)
- I3** Reg. 11(2)-(9), (11), (13)-(15), (17), (19)-(26) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

Marginal Citations

- M1** [S.I. 2018/1248](#), amended by [S.I. 2019/108](#), 2019/326 and 2019/486.
- M2** Paragraphs (3A) to (3D) were inserted by regulation 8 of [S.I. 2019/326](#).
- M3** [S.I. 2016/765](#). There are amending instruments, but none is relevant.
- M4** Regulation 37A was inserted by regulation 9(5) of [S.I. 2019/326](#).
- M5** See also Title VII of the UCC concerning special procedures.
- M6** [1988 c. 52](#); the definition of “small vehicle” was inserted by [S.I. 1996/1974](#).

Changes to legislation:

There are currently no known outstanding effects for the The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019, Section 11.