
STATUTORY INSTRUMENTS

2020 No. 967

**The Customs (Bulk Customs Declaration and
Miscellaneous Amendments) (EU Exit) Regulations 2020**

Part 2

Bulk Customs declarations

Interpretation

2. In this Part—

“the Act” means the Taxation (Cross-border) Trade Act 2018;

“authorised declarant” has the meaning given by regulation 3(1);

“bulk Customs declaration process” has the meaning given by regulation 5(1);

“Customs obligation” has the meaning given by regulation 2 of the import duty regulations;

“the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018(1);

“postal packet” means a letter, parcel, packet or other article transmissible by post;

“UP Convention” means the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018, and any regulations made under it(2).

Authorisation requirement

3.—(1) A person (“an authorised declarant”) may use the bulk Customs declaration process if authorised to do so by HMRC in accordance with these Regulations.

(2) Use of the bulk Customs declaration process is to be treated for the purpose of Part 9 of the import duty regulations as a matter requiring approval under those Regulations.

Eligibility for authorisation

4.—(1) The following criteria must be met before an authorisation is granted to a person to use the bulk Customs declaration process—

- (a) an HMRC officer(3) must be of the opinion that it is possible to exercise control of any goods declared under the bulk Customs declaration process without the effects being disproportionate to the benefit to the person of using the process; and

(1) *S.I. 2018/1248*. Relevant amending instruments are *S.I. 2019/108*, *2019/326*, *2019/486*, *2019/1215* and *2019/1346*.

(2) Available from: <https://www.upu.int/en/Universal-Postal-Union/About-UPU/Acts>. A person unable to access the UP Convention electronically may access the convention while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(3) “HMRC officer” is defined in section 37(1) of the Taxation (Cross-border Trade) Act 2018 as an officer of Revenue and Customs.

- (b) an HMRC officer must be satisfied that the person will exercise proper conduct of the operations necessary to comply with the requirements of the bulk Customs declaration process.
- (2) For the purposes of considering whether the person will exercise proper conduct of the operations necessary to comply with the requirements of the bulk Customs declaration process, the matters that an HMRC officer may take into account include (for example)—
- (a) whether the person, or any directors or senior employees of the person, has been involved in a breach of an obligation relating to tax or of a Customs obligation, which in the opinion of an HMRC officer is—
- (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches; and
- (ii) relevant to the suitability of the person to use the bulk Customs declaration process;
- (b) whether the person, or any directors or senior employees of the person, has any criminal conviction which in the opinion of the HMRC officer is—
- (i) serious having regard to the type of conviction; and
- (ii) relevant to the suitability of the person to use the bulk Customs declaration process;
- (c) whether the person maintains a logistical system and records that identify sufficiently the movement of, and transactions in, chargeable goods and domestic goods and facilitate compliance with Customs obligations;
- (d) whether—
- (i) the person meets any professional standards of competence specified in a notice published by HMRC under regulation 93(2) of the import duty regulations; or
- (ii) in the opinion of an HMRC officer the person’s practical experience makes that person suitable to be an authorised declarant.
- (3) The bulk Customs declaration process must be used in compliance with any conditions contained in the authorisation.

The bulk Customs declaration process

5.—(1) The bulk Customs declaration process is the process in relation to Customs declarations provided by this regulation such that the requirements made by or under Part 1 of the Act in relation to a Customs declaration which would otherwise apply are disapplied or simplified.

(2) Subject to paragraph (4), an authorised declarant may use a single Customs declaration (“bulk Customs declaration”) to declare for the free-circulation procedure⁽⁴⁾ goods contained within two or more postal packets where—

- (a) each postal packet is sent from a country or territory outside of Great Britain to a recipient in Great Britain;
- (b) each postal packet consists of goods, in respect of which, at the time of import, a relief from import duty is available to the recipient of the goods;
- (c) the number of postal packets declared does not exceed such number as may be specified in a notice published by HMRC; and
- (d) the postal packets are imported in such manner as may be specified in a notice published by HMRC.
- (3) HMRC must publish a notice under paragraph (2)(c) or (d).
- (4) A bulk Customs declaration may not be used to declare goods where—

(4) the meaning of goods declared for a “free-circulation procedure” is given by s 3(2) of the Act.

- (a) the goods are subject to excise duty;
 - (b) the goods are moved in accordance with the UP Convention;
 - (c) the goods are subject to a transit procedure⁽⁵⁾ at the time the bulk Customs declaration is made;
 - (d) the goods are the subject of a restriction on import imposed under an enactment; or
 - (e) the goods are of a description specified in a notice published by HMRC.
- (5) For the purpose of this regulation “excise duty” has the meaning given in section 53 of the Act.

(5) the meaning of goods declared for a “transit procedure” is given by paragraph 5 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018.