
STATUTORY INSTRUMENTS

2021 No. 1312

**The Customs Importation (Miscellaneous Provisions
and Amendment) (EU Exit) Regulations 2021**

Amendment to the Ship's Report, Importation and Exportation by Sea Regulations 1981

3.—(1) The Ship's Report, Importation and Exportation by Sea Regulations 1981⁽¹⁾ are amended as follows.

- (2) In regulation 8(e)(iv)(aa) (unloading, landing and removal of goods imported by sea)—
- (a) omit “or”;
 - (b) before “of the Customs (Import Duty) (EU Exit) Regulations 2018” insert “, or 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations)”.
- (3) After regulation 8 insert—

“Removal of goods imported by sea from RoRo or other listed locations

8A.—(1) Paragraph (2) applies where goods are subject to regulation 131(2) (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) or 131F(3) (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations) of the Customs (Import Duty) (EU Exit) Regulations 2018.

- (2) Goods imported by sea must not be removed from an approved wharf unless—
- (a) the goods have been discharged from the free-circulation procedure; or
 - (b) the movement is approved by an HMRC officer.

(3) If an HMRC officer has indicated to the person who made the Customs declaration in respect of the goods that the officer intends to take steps to verify the declaration, approval is to be treated as granted to move the goods from an approved wharf to an HMRC inland border facility.

- (4) Where paragraph (3) applies the goods must—
- (a) be taken directly from the approved wharf to an HMRC inland border facility; and
 - (b) arrive at the HMRC inland border facility in the same condition as the goods were at the time of importation.

(5) In this regulation “HMRC inland border facility” means a place used by HMRC to exercise search and examination powers under the Customs and Excise Management Act 1979.”.

⁽¹⁾ S.I. 1981/1260. Relevant amending instruments are S.I. 2018/1247, S.I. 2019/326, and S.I. 2019/486.