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STATUTORY INSTRUMENTS

2022 No. 1312

CUSTOMS

**The Customs (Miscellaneous Amendments) (No. 2) Regulations
2022**

<i>Made</i>	- - - -	<i>12th December 2022</i>
<i>Laid before the House of Commons</i>		<i>13th December 2022</i>
<i>Coming into force</i>	- -	<i>3rd January 2023</i>

The Commissioners for His Majesty’s Revenue and Customs, in exercise of the powers conferred by sections 32(7), (8) and (10), and 34(5) and (6) of, and paragraph 6 of Schedule 1, and paragraphs 1(1) and (2) of Schedule 2, to the Taxation (Cross-border Trade) Act 2018(a), make these Regulations.

Citation and commencement

1. These Regulations may be cited as the Customs (Miscellaneous Amendments) (No. 2) Regulations 2022 and come into force on 3rd January 2023.

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

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(b) are amended as follows.

(2) In regulation 4 (notification of importation)—

- (a) in paragraph (3)(c) for “paragraph (5)” substitute “paragraphs (5) and (6)”; and
- (b) after paragraph (5) insert—

“(6) A person may give a notification of importation before the goods arrive at a place specified in the notice made under paragraph (3) where—

- (a) a Customs declaration has been made in respect of the goods;
- (b) the person who made the Customs declaration is not a qualifying traveller;
- (c) the Customs declaration has not been treated as withdrawn under paragraph 3(2) of Schedule 1 to the Act; and

(a) 2018 c. 22; paragraph 1 of Schedule 2 was amended by paragraph 9(2) of Schedule 1 to the Taxation (Post-transition Period) Act 2020 (c. 26) and paragraph 15 of Schedule 2 was amended by paragraph 9(6) of that Schedule.
(b) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1088, S.I. 2020/1234, S.I. 2020/1431, S.I. 2021/478, S.I. 2021/1156, S.I. 2021/1205, S.I. 2021/1347, S.I. 2021/1444, S.I. 2022/271.

- (d) the person making the notification of importation has a reasonable expectation that the goods will arrive at a place specified in the notice made under paragraph (3) within four hours of the notification being made.”.

(3) In regulation 14 (interpretation) in the definition of the Oral or By conduct list, for “version 5, dated 10th March 2022” substitute “version 6, dated 11th December 2022”(a).

(4) In regulation 24 (free circulation procedure: baggage, musical instruments and other goods)—

(a) for paragraph (1) substitute—

“(1) An individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of the goods listed in Part C (baggage, musical instruments and other goods) of the Oral or By conduct list, if at the time of import full relief from import duty, excise duty and value added tax is available in respect of the goods to that individual or the person on whose behalf the declaration is made by virtue of any one or more of—

- (a) section 8 (agriculture and animals) of the UK Reliefs document(b);
- (b) section 37 (returned goods relief) of the UK Reliefs document;
- (c) section 42 (relief for non-commercial goods and personal gifts) of the UK Reliefs document;
- (d) section 43 (relief for non-commercial goods and personal gifts: flat rate and blended rate) of the UK Reliefs document;
- (e) section 50 (relief for human organs needed for transplant) of the UK Reliefs document; or
- (f) the Travellers’ Allowances Order 1994(c).”;

(b) omit paragraph (1A)(d).

(5) In regulation 25 (free-circulation procedure: miscellaneous goods)—

(a) for paragraph (1) substitute—

“(1) Subject to paragraphs (1A), (1BA), (1C), and (4), a person may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of the goods listed in Part D (miscellaneous goods) and Part H (reusable packaging) of the Oral or By conduct list, if at the time of import full relief from import duty, excise duty and value added tax is available in respect of the goods to that individual or the person on whose behalf the declaration is made by virtue of any one or more of—

- (a) section 8 (agriculture and animals) of the UK Reliefs document;
- (b) section 37 (returned goods relief) of the UK Reliefs document;
- (c) section 42 (relief for non-commercial goods and personal gifts) of the UK Reliefs document;
- (d) section 43 (non-commercial goods and personal gifts: flat rate and blended rate) of the UK Reliefs document;
- (e) section 50 (relief for human organs needed for transplant) of the UK Reliefs document; or
- (f) the Travellers’ Allowances Order 1994.”;

(a) The document entitled “List of Goods Applicable to Oral and By Conduct Declarations, version 6, dated 11 December 2022 is available electronically from <https://www.gov.uk/government/publications/list-of-goods-applicable-to-oral-and-by-conduct-declarations>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000, or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

(b) UK Reliefs document has the meaning given in regulation 14 of S.I. 2018/1248.

(c) S.I. 1994/955. Relevant amending instruments are S.I. 1995/3044, S.I. 2008/3058, S.I. 2009/3172, S.I. 2020/1412, S.I. 2020/1619.

(d) Paragraph (1A) was inserted by S.I. 2019/486 and amended by S.I. 2021/478.

- (b) in paragraph (1B)(a)—
- (i) after “Part D (miscellaneous goods)” insert “or Part H (reusable packaging)”;
 - (ii) for sub-paragraph (b) substitute—
 - “(b) at the time of import full relief from import duty, excise duty and value added tax is available in respect of the goods to that individual or person on whose behalf the declaration is made by virtue of any one or more of—
 - (i) section 8 (agriculture and animals) of the UK Reliefs document;
 - (ii) section 37 (returned goods relief) of the UK Reliefs document;
 - (iii) section 42 (relief for non-commercial goods and personal gifts) of the UK Reliefs document;
 - (iv) section 43 (non-commercial goods and personal gifts: flat rate and blended rate) of the UK Reliefs document;
 - (v) section 50 (relief for human organs needed for transplant) of the UK Reliefs document; or
 - (vi) the Travellers’ Allowances Order 1994.”;
- (c) in paragraph (1BB)(b)—
- (i) after “Part D (miscellaneous goods)” insert “or Part H (reusable packaging)”;
 - (ii) for sub-paragraph (b) substitute—
 - “(b) at the time of import full relief from import duty, excise duty and value added tax is available in respect of the goods to that individual or person on whose behalf the declaration is made by virtue of any one or more of—
 - (i) section 8 (agriculture and animals) of the UK Reliefs document;
 - (ii) section 37 (returned goods relief) of the UK Reliefs document;
 - (iii) section 42 (relief for non-commercial goods and personal gifts) of the UK Reliefs document;
 - (iv) section 43 (non-commercial goods and personal gifts: flat rate and blended rate) of the UK Reliefs document;
 - (v) section 50 (relief for human organs needed for transplant) of the UK Reliefs document; or
 - (vi) the Travellers’ Allowances Order 1994.”;
- (d) for paragraph (1C) substitute(c)—
- “(1C) Where a Customs declaration is made in accordance with paragraph (1) in respect of goods in Part D (miscellaneous goods) of the Oral or By conduct list the person making the declaration must be an individual who is a qualifying traveller.”.

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

3.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(d) are amended as follows.

(2) In regulation 22(1) (authorisation to declare goods to an inward processing procedure: conditions and requirements), after “for an inward processing procedure” insert “which is of a case of a description specified in the notice published by HMRC under regulation 20(1)”.

(a) Paragraph (1B) was inserted by S.I. 2019/486 and amended by S.I. 2021/478.
 (b) Paragraph (1BB) was inserted by S.I. 2020/1234 and amended by S.I. 2020/1431 and S.I. 2021/478.
 (c) Paragraph (1C) was inserted by S.I. 2019/486 and amended by S.I. 2021/478.
 (d) S.I. 2018/1249. Relevant amending instruments are S.I. 2019/486, S.I. 2019/1215, and S.I. 2021/1156.

*Jim Harra
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12th December 2022

Two of the Commissioners of His Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Commissioners for His Majesty's Revenue and Customs under the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 1 provides for citation and commencement.

Regulation 2 amends the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) ("the Import Regulations"). Paragraph (2) amends regulation 4 of the Import Regulations to allow for a notification of importation to be made prior to the goods arriving at a place specified in a notice made by HMRC in specified circumstances. Paragraph (3) updates the definition of the Oral or By Conduct list in regulation 14 of the Import Regulations to refer to the latest version. Paragraphs (4) and (5) amend regulations 24 and 25 of the Import Regulations to clarify that a declaration by conduct may be made where value added tax and excise duty are relieved by any of the listed reliefs rather than only by the Travellers' Allowances Order 1994. Paragraph (5) also amends regulation 25 of the Import Regulations to allow for certain types of reusable packaging to be declared by conduct without being accompanied by a qualifying traveller.

Regulation 3 amends regulation 22 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations (S.I. 2018/1249) to clarify that an authorisation for the inward processing procedure will only be subject to the economic condition set out in paragraph (1) of regulation 22 if that condition was required to be met in order for the authorisation to be granted.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiis>.

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