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STATUTORY INSTRUMENTS

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**2022 No. 1312**

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

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

- 2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018<sup>(1)</sup> are amended as follows.
- (2) In regulation 4 (notification of importation)—
- (a) in paragraph (3)(c) for “paragraph (5)” substitute “paragraphs (5) and (6)”;
  - (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    - (c) the Customs declaration has not been treated as withdrawn under paragraph 3(2) of Schedule 1 to the Act; and
    - (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”<sup>(2)</sup>.
- (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<sup>(3)</sup>;
    - (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;

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(1) 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.

(2) 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.

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

- (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(4).";
- (b) omit paragraph (1A)(5).
- (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.”;
  - (b) in paragraph (1B)(6)—
    - (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)(7)—

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(4) [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](#).

(5) Paragraph (1A) was inserted by [S.I. 2019/486](#) and amended by [S.I. 2021/478](#).

(6) Paragraph (1B) was inserted by [S.I. 2019/486](#) and amended by [S.I. 2021/478](#).

(7) Paragraph (1BB) was inserted by [S.I. 2020/1234](#) and amended by [S.I. 2020/1431](#) and [S.I. 2021/478](#).

- (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<sup>(8)</sup>—

“(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.”.

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<sup>(8)</sup> Paragraph (1C) was inserted by [S.I. 2019/486](#) and amended by [S.I. 2021/478](#).