

2023 No. 569

CUSTOMS

The Customs (Miscellaneous Amendments) Regulations 2023

Made - - - - 22nd May 2023

Laid before the House of Commons 23rd May 2023

Coming into force in accordance with regulation 1

The Treasury make the following Regulations in exercise of the powers conferred by sections 22, 23(3) and (7), 32(7), (8), (10) and (13), 34(1), (3), (4), (5) and (6) and 35(2), (3) and (4) of, and paragraphs 1(7), 6(1) and (2) and 9(1) and (2) of Schedule 1 and paragraph 6(1) and (2) of Schedule 2 and paragraph 5 of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018(a) and section 26(1) and (3) of the Finance Act 2003(b).

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Miscellaneous Amendments) Regulations 2023 and subject to paragraphs (2) and (3) come into force on 13th June 2023.

(2) The following provisions come into force on 1st December 2023—

- (a) regulation 2(3)(a), (b) and (g) and (4), (11) and (12);
- (b) regulation 3(4)(a), (5), (7)(a) and (8);
- (c) regulation 6(3).

(3) Regulation 4 comes into force on 30th November 2023.

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

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

(2) In regulation 2 (interpretation)(d) after the definition of “the UCC”, insert—

““the UK sector of the continental shelf” means the areas designated by Order in Council under section 1(7) of the Continental Shelf Act 1964;”(e).

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

- (a) in paragraph (1) for “and (3AC)” substitute “, (3AC), (6A) and (6C)”;

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- (a) 2018 c. 22. Section 32 was amended by section 2(5) of, and paragraphs 1 and 3 of Schedule 1 to, the Taxation (Post-transition Period) Act 2020 (c. 26).
 - (b) 2003 c. 14. Section 26 was amended by S.I. 2018/461 and sections 29 and 43 of, and paragraphs 147 and 150 of Schedule 7, and paragraphs 108 and 110 of Schedule 8 to, the Taxation (Cross-border Trade) Act 2018.
 - (c) S.I. 2018/1248. Relevant amending instruments are S.I. 2018/1249, S.I. 2019/108, S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/967, S.I. 2020/1088, S.I. 2020/1234, S.I. 2020/1431, S.I. 2020/1449, S.I. 2020/1491, S.I. 2020/1552, S.I. 2020/1605, S.I. 2020/1629, S.I. 2021/478, S.I. 2021/697, S.I. 2021/830, S.I. 2021/1156, S.I. 2021/1205, S.I. 2021/1347, S.I. 2021/1444, S.I. 2022/628, S.I. 2022/1312.
 - (d) Regulation 2 was amended by S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/967, S.I. 2020/1449, S.I. 2021/1156.
 - (e) 1964 c. 29. Section 1(7) was amended by section 37 of, and paragraph 1 of Schedule 3 to, the Oil and Gas (Enterprise) Act 1982 (c. 23), and section 103 of the Energy Act 2011 (c. 16).

- (b) in paragraph (3)(c) for “and (6)” substitute “, (6), (6A) and (6B)”;
- (c) in paragraph (3A)(a)—
- (i) at the end of sub-paragraph (b) omit “and”;
 - (ii) at the end of sub-paragraph (c) for “regulation,” insert “regulation; and”;
 - (iii) after sub-paragraph (c) insert —
 - “(d) a notification of embarkation was required in respect of the goods under regulation 131I (notification of embarkation requirements for chargeable goods destined for RoRo listed locations or other listed locations)(b), that notification has been provided.”;
- (d) in paragraph (3AC)(c)—
- (i) at the end of sub-paragraph (a) omit “and”;
 - (ii) after sub-paragraph (a) insert—
 - “(aa) a notification of embarkation was required in respect of the goods under regulation 131I and that notification has been provided; and”;
- (e) after paragraph (3D) insert—
- “(3E) Where a declaration for the goods was made prior to importation and a notification of importation has not been provided or deemed to have been provided under this regulation, the person who made a customs declaration in respect of the goods must provide a notification to HMRC that the goods have arrived in the United Kingdom.
- (3F) A notification referred to in paragraph (3E) must—
- (a) contain the matters specified and be accompanied by the documents specified in a notice published by HMRC Commissioners;
 - (b) be made in the form and manner specified in that notice;
 - (c) be provided before the end of the period specified in the notice given by HMRC commissioners or such longer period as an HMRC officer may, in any particular case or any particular description of case, allow.
- (3G) HMRC Commissioners must publish a notice specifying the matters referred to in paragraph (3F).
- (3H) Where a notification is provided in accordance with paragraphs (3E) and (3F), the person who made the customs declaration is deemed to have provided a notification of importation in accordance with paragraphs (1) and (3), at the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.”;
- (f) After paragraph (6) insert—
- “(6A) Where a person has submitted information to a specified electronic system as required by regulation 26G(2)(a)(d) (UK Continental Shelf simplified import procedure) that person is deemed to have notified HMRC in accordance with paragraphs (1) and (3) at the time the information is submitted.”;
- (g) after paragraph (6A) (as inserted by sub-paragraph (f)), insert—
- “(6B) Where regulation 39A(e) (mandatory advance declarations by qualifying travellers: other chargeable goods) applies, the notification of importation must be given within a time specified in a notice published by HMRC commissioners.
- (6C) Where regulation 39A applies in respect of goods; and—
- (a) the person importing the goods is a high risk person; or

(a) Paragraphs (3A) to (3D) were inserted by S.I. 2019/326.

(b) Regulation 131I was inserted by S.I. 2021/1347 and amended by S.I. 2021/1444.

(c) Paragraph (3AC) of regulation 4 was inserted by S.I. 2020/1234.

(d) Regulation 29G is inserted by regulation 2(5) of these Regulations.

(e) Regulation 39A was inserted by S.I. 2019/486 and amended by S.I. 2019/1215, S.I. 2020/1234 and S.I. 2020/1552.

(b) the goods are specified in a notice published by HMRC, notification of importation must be given at a place specified in a notice published by HMRC commissioners and in a form and manner specified in that notice.

(6D) A person is a “high risk person” for the purpose of paragraph (6C)(a) if that person is not treated as an “eligible person” under regulation 85A (authorisations not requiring an application but subject to revocation)(a), that is they are neither—

- (a) treated as an eligible person in relation to paragraph 6C(a) by regulation 85A(2) (authorisation automatically granted); nor
- (b) approved as an eligible person in relation to paragraph 6C(a) by regulation 85A(8) (application for authorisation following revocation).

(6E) HMRC Commissioners must publish a notice specifying the matters referred to in paragraphs (6B) and (6C).”.

(4) In regulation 18 (free-circulation procedure: non-commercial goods, personal gifts and goods in baggage)(b)—

- (a) in paragraph (1)(c)(ii) for “£1,500” substitute “the amount specified in a notice published by HMRC”;
- (b) after paragraph (2) insert—

“(3) HMRC must publish a notice specifying the amount at paragraph (1)(c)(ii) and in regulations 39A (mandatory advance declarations by qualifying travellers: other chargeable goods) and 39B (voluntary advance declarations by qualifying travellers: other chargeable goods)(c).”.

(5) After regulation 26F (free-circulation procedure: Human Organs etc needed for transplant)(d) insert—

“UK Continental Shelf simplified import procedure

26G.—(1) Subject to paragraph (4), an eligible person (P) who has exported from Great Britain to an installation on the UK sector of the continental shelf—

- (a) domestic goods; or
- (b) goods that P exported subject to an authorised use procedure(e) (where that procedure has been discharged at the installation)

may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of P’s re-importation of the goods from the installation if, at the time of import, full relief from import duty is available to P by virtue of section 37 of the UK Reliefs document(f) (returned goods relief).

(2) The conduct referred to in paragraph (1) is where—

- (a) P submits to a specified electronic system such information as may be required by a notice published by HMRC; and
- (b) P loads the goods or allows them to be loaded, from an installation on the UK sector of the continental shelf, onto a vessel or aircraft destined for Great Britain.

(a) Regulation 85A is inserted by regulation 2(15) of these Regulations.
(b) Regulation 18 was amended by S.I. 2020/1234, S.I. 2020/1552, S.I. 2021/478.
(c) Regulation 39B was inserted by S.I. 2019/486 and amended by S.I. 2019/1215, S.I. 2020/1431 and S.I. 2020/1552.
(d) Regulation 26F was inserted by S.I. 2021/1205.
(e) The authorised use procedure under paragraph 13 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018.
(f) Regulation 14 of S.I. 2018/1248 provides that the UK Reliefs document has the same meaning as it has in the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431). Regulation 2 defines the UK Reliefs document as the document entitled “United Kingdom Customs Tariff: Reliefs from Import Duty” which is available on gov.uk at <https://www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020>.

(3) HMRC must publish a notice specifying the electronic system for the purpose of paragraph (2)(a), the information required to be submitted, the form and manner in which that information must be provided and the time by which it must be submitted.

(4) Paragraph (1) does not apply where the goods imported are—

- (a) excise goods; or
- (b) goods liable on import to value added tax.

(5) In this regulation—

“eligible person” has the meaning given in regulation 26H (persons eligible to use the UK Continental Shelf simplifications);

“excise goods” means goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979(a); and

“installation” means an artificial island, a fixed or floating installation or any other structure.

Persons eligible to use UK Continental Shelf simplifications

26H.—(1) In this regulation “UK continental shelf simplifications” means—

- (a) regulation 26G of these Regulations; and
- (b) regulation 24D of the Customs (Export) (EU Exit) Regulations 2019(b).

(2) A person is an “eligible person” for the purposes of the UK continental shelf simplifications if that person—

- (a) is treated as such in relation to regulation 26G by regulation 85A(2) (authorisation automatically granted); or
- (b) is approved as an eligible person in relation to regulation 26G following an application under regulation 85A(8) (application for authorisation following revocation).”.

(6) In regulation 29(2) (customs declarations made by conduct: notification, acceptance and discharge)(c)—

(a) after “26A” for “and 26D” substitute “, 26D and 26G”;

(b) in sub-paragraph (a)—

- (i) in paragraph (iii) delete “or”;
- (ii) in paragraph (iv) for “and” substitute “or”;

(iii) after paragraph (iv) insert—

“(v) on submission of information to a specified electronic system in accordance with regulation 26G(2)(a) and loading the goods (or allowing them to be loaded) in accordance with regulation 26G(2)(b); and”;

(c) in sub-paragraph (b)—

(i) in paragraph (ii) delete “or”;

(ii) after paragraph (iii) but before the full stop insert—

“or;

(iv) in the case of a declaration by conduct in accordance with regulation 26G(1) and (2)—

(a) 1979 c. 5. Section 23C was inserted by section 13 of the Finance Act 2004 (c. 12) and amended by paragraph 8 of Schedule 17 to the Finance Act 2016 (c. 24) and S.I. 2010/593.

(b) S.I. 2019/108. Regulation 24D is inserted by regulation 3(10) of these Regulations.

(c) Regulation 29 was amended by S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1552, S.I. 2021/1156, S.I. 2021/1205.

- (aa) where the submission of information to a specified electronic system is made before the vessel or aircraft arrives in Great Britain, arrival of the vessel or aircraft in Great Britain; or
- (bb) where the submission of information to a specified electronic system is made after the vessel or aircraft arrives in Great Britain, the submission being made”.

(7) For regulation 29B(a) substitute—

“Persons eligible to complete Part 1 of the transitional EIDR simplified Customs declaration process

29B. A person is an “eligible person” for the purposes of this section if the person—

- (a) is treated as such in relation to regulation 29C(1)(a) by regulation 85A(2) (authorisation automatically granted); or
- (b) is approved as an eligible person in relation to regulation 29C(1)(a) following an application under regulation 85A(8) (application for authorisation following revocation).”.

(8) In regulation 32(b) (simplified customs declaration process)—

(a) in paragraph (1) after “an authorised declarant must” insert “comply with paragraphs (1A) and (1B).” and omit the remainder of the paragraph;

(b) after paragraph (1) insert—

“(1A) The authorised declarant must make the type of Customs declaration which applies in respect of the chargeable goods in two parts, comprising—

- (a) a simplified Customs declaration, which must be made by no later than the end of the period which applies to making the Customs declaration in respect of the goods; and
- (b) except as provided by regulation 35, a supplementary Customs declaration which must be made by no later than the end of the applicable period set out in a public notice.

(1B) The authorised declarant must provide HMRC with a summary of all Customs declarations made under paragraph (1A) each month (a “final supplementary declaration”) by no later than the end of the period specified in a notice published by HMRC, in the form and manner and containing such information as is specified in that notice .

(1C) HMRC must publish a notice for the purposes of paragraphs (1A) and (1B).”.

(9) Omit regulation 33 (periods to make supplementary customs declarations).

(10) For regulation 37B(5)(a)(ii) (fixed transport installations) substitute—

“(ii) a supplementary Customs declaration which must be made no later than the end of the period specified in a notice published by HMRC.”.

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

(a) in paragraph (1)(a) for “£1,500” substitute “the amount specified in a notice published by HMRC under regulation 18(3)”;

(b) omit paragraph (6).

(12) In regulation 39B(1)(a) (voluntary advance declaration by qualifying travellers: other chargeable goods) for “£1,500” substitute “the amount specified in a notice published by HMRC under regulation 18(3)”.

(a) Regulation 29B was inserted by S.I. 2020/1088.

(b) Regulation 9(3) of S.I. 2019/326 which made amendments to regulation 32 was revoked by regulation 6 of S.I. 2020/1088 before the amendments came into force.

- (13) In regulation 43 (payment of import duty)(a)—
- (a) for paragraph (1) substitute—
“(1) A person who is liable to pay import duty must pay the duty before the end of the period specified in a notice published by HMRC.”;
 - (b) in paragraph (2) for “of 30 days beginning with the date on which the person is notified of the liability” substitute “specified in a notice published by HMRC”;
 - (c) in paragraphs (3) and (4) for “of 15 days beginning with the date on which the person is notified of the liability” substitute “specified in a notice published by HMRC”;
 - (d) in paragraph (11) after “must pay the duty before the end of” insert “the period specified in a notice published by HMRC.” and omit the remainder of the paragraph;
 - (e) after paragraph (11) insert—
“(11A) HMRC must publish a notice specifying the payment dates for the purposes of paragraphs (1) to (4) and (11).”.
- (14) In regulation 85(1) (application for approval)(b) after “paragraph (3)” insert “and regulation 85A”.
- (15) After regulation 85 insert—

“Authorisations not requiring an application but subject to revocation

85A.—(1) Subject to the provisions of paragraphs (3) and (8), any person may, without prior application for approval under this Part—

- (a) apply Part 1 of the transitional EIDR simplified Customs declaration process in regulation 29C(1)(a);
- (b) apply the UK continental shelf simplified import procedure in regulation 26G; or
- (c) disregard the additional notification of importation requirements at regulation 4(6C) applying to a “high risk person” in sub-paragraph (a) (but without prejudice to sub-paragraph (b)) to that regulation.

(2) A person is an “eligible person” for the purpose of each of the provisions in sub-paragraphs (1)(a), (b) or (c) if the person is not subject to a notice given by an HMRC officer under paragraph (3) in relation to that provision.

(3) An HMRC officer may give a notice to a person in relation to a provision in sub-paragraphs (1)(a), (b) or (c) if, in the opinion of the officer, the person ought not to be regarded as a fit and proper person for the purposes of that provision.

(4) In determining whether to give a notice under paragraph (3) the HMRC officer may take into account—

- (a) whether the person, and any related persons (within the meaning of regulation 128) of that person, have been involved in a breach of an obligation relating to tax or 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 or breaches; and
 - (ii) relevant to the suitability of that person to be an eligible person; and
- (b) any other matters as are specified in a notice published by HMRC.

(5) A person is subject to a notice given by an HMRC officer under paragraph (3) from the time and date specified in the notice in relation to any importation of goods after that time.

(6) The time and date specified for the purposes of paragraph (5) must not be—

(a) Regulation 43 was amended by S.I. 2020/967, S.I. 2020/1605, S.I. 2020/1629.
(b) Regulation 85 was amended by S.I. 2019/1346.

- (a) in a case where an HMRC officer is satisfied that the notice is received by the eligible person at the time it is given, earlier than the time the notice is given; or
- (b) in all other cases, less than 72 hours after the notice is given.

(7) A decision by an HMRC officer that a person ought not to be regarded as a fit and proper person for the purposes of a provision in sub-paragraphs (1)(a), (b) or (c) is to be treated—

- (a) as a relevant decision for the purpose of Chapter 2 of Part 1 of the Finance Act 1994 (reviews and appeals)(a); and
- (b) as an ancillary matter for the purposes of section 16 of that Act (powers of appeal tribunal).

(8) A person who has been given a notice under paragraph (3) may make an application for approval under this Part to be treated as an “eligible person” (and not a “high risk person”) in relation to that provision, provided no such application may be made within one year of the date of the notice.”.

(16) In regulation 91 (amendment, suspension or revocation of approval)(b), after paragraph (2) insert—

“(2A) Paragraph (2B) applies where—

- (a) notifications of approvals given under regulation 89(4)(c) relating to a specific type of authorisation have all specified the same conditions (“standard conditions”) whether or not in addition to other conditions; and
- (b) HMRC have made changes to the standard conditions which will be specified for future approvals relating to the same type of authorisation.

(2B) An HMRC officer may amend an approval relating to the same type of authorisation as that in paragraph (2A) where in the opinion of that officer it is appropriate to do so in order to avoid divergence between approvals of that type.”.

(17) In regulation 105A (goods not regarded as domestic goods: goods in UK sector of the continental shelf) omit paragraph (2).

Amendment of the Customs (Export) (EU Exit) Regulations 2019

3.—(1) The Customs (Export) (EU Exit) Regulations 2019(d) are amended as follows.

(2) In regulation 2 (general interpretative provisions)(e) after the definition of “the UCC” insert—

““the UK sector of the continental shelf” means the areas designated by Order in Council under section 1(7) of the Continental Shelf Act 1964;”.

(3) In regulation 8 (goods not required to be exported in accordance with the applicable export provisions)(f) omit paragraph (10).

(4) In regulation 17 (export declarations made orally by an individual)(g)—

- (a) in paragraph (1)(c)(i) for “£1,500” substitute “the amount specified in a notice published by HMRC under regulation 17A(3)”;
- (b) in paragraph (1A) omit “on or before 19th June 2023”.

(5) In regulation 17A(h) (export declarations that may be made orally or electronically)—

(a) 1994 c. 9.
 (b) Regulation 91 was amended by S.I. 2020/1088.
 (c) Regulation 89 was amended by S.I. 2019/1346.
 (d) S.I. 2019/108; relevant amending instruments are S.I. 2019/486, S.I. 2019/487, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/967, S.I. 2020/1234, S.I. 2020/1449, S.I. 2020/1552, S.I. 2021/478, S.I. 2021/1156, S.I. 2021/1205, S.I. 2021/1347, S.I. 2022/271 and S.I. 2022/588.
 (e) Regulation 2 was amended by S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346.
 (f) Regulation 8 was amended by S.I. 2019/486, S.I. 2019/1346, S.I. 2020/1552.
 (g) Regulation 17 was amended by S.I. 2020/1234, S.I. 2020/1552, S.I. 2021/478, S.I. 2022/271, S.I. 2022/588.
 (h) Regulation 17A was inserted by regulation 14 of S.I. 2019/1215 and amended by S.I. 2020/1552.

- (a) in paragraph (1)(e) for “£1,500” substitute “the amount specified in a notice published by HMRC”;
- (b) after paragraph (2) insert—
 - “(3) HMRC must publish a notice specifying the amount at paragraph (1)(e) and in regulations 17, 21 and 21A.”.
- (6) In the opening words of regulation 20 (goods excluded from export declarations made by conduct)(a) for “24” substitute “24D”.
- (7) In regulation 21(1) (export declarations by conduct: certain goods with pedestrians)(b)—
 - (a) in paragraph (c)(i) for “£1,500” substitute “the amount specified in a notice published by HMRC under regulation 17A(3)”;
 - (b) in paragraph (e) omit “on or before 19th June 2023,”.
- (8) In regulation 21A(c) (export declarations that may be made by conduct or electronically) in paragraph (1)(e) for “£1,500” substitute “the amount specified in a notice published by HMRC under regulation 17A(3)”.
- (9) In regulation 22(1)(b) (export declarations by conduct: certain goods in vehicles)(d) omit “on or before 19th June 2023,”.
- (10) After regulation 24C (export declarations by conduct: NATO forces)(e) insert—

“UK Continental Shelf simplified export procedure

24D.—(1) Subject to paragraph (4), an eligible person (P) may make an export declaration by the conduct specified in paragraph (2) in relation to the export of domestic goods by P to an installation on the UK sector of the continental shelf.

(2) The specified conduct is where—

- (a) P submits to a specified electronic system such information as may be required by a notice published by HMRC; and
- (b) P loads or allows the goods to be loaded from a location in Great Britain onto a vessel or aircraft destined for an installation on the UK sector of the continental shelf.

(3) HMRC must publish a notice specifying the electronic system for the purpose of paragraph (2)(a), the information required to be submitted, the form and manner in which that information must be provided and the time by which it must be submitted.

(4) Paragraph (1) does not apply where the goods exported are excise goods.

(5) In this regulation—

“eligible person” means a person who is an eligible person under regulation 26H (Persons eligible to use UK continental shelf simplifications) of CIDEER 2018;

“excise goods” means goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979; and

“installation” means an artificial island, a fixed or floating installation or any other structure.”.

(11) In regulation 29 (export declarations by conduct: consequential provision)(f)—

(a) Regulation 20 was amended by S.I. 2019/1215, S.I. 2020/1552, S.I. 2022/271.
 (b) Regulation 21 was amended by S.I. 2019/486, S.I. 2020/1234, S.I. 2020/1552, S.I. 2021/478, S.I. 2021/1205, S.I. 2022/271, S.I. 2022/588.
 (c) Regulation 21A was inserted by S.I. 2019/1215 and amended by S.I. 2020/1552.
 (d) Regulation 22 was amended by S.I. 2019/486, S.I. 2019/1215, S.I. 2020/1234, S.I. 2021/1205, S.I. 2022/271 and S.I. 2022/588.
 (e) Regulation 24C was inserted by S.I. 2020/1552.
 (f) Regulation 29 was amended by S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1552, S.I. 2021/1205.

(a) after paragraph (3C) insert—

“(3D) In relation to regulation 24D (UK continental shelf simplified export procedure), the following are (as the case may be) treated as, or deemed as, occurring at the time of the later of the completion of the conduct in regulation 24D(2) and the departure from Great Britain of the vessel or aircraft transporting the goods to the installation on the UK sector of the continental shelf—

- (a) notification of export of the goods;
- (b) acceptance of the export declaration; and
- (c) release of the goods to, and discharge of the goods from, a common export procedure.”;

(b) in paragraph (4) for “or (3C)” substitute “, (3C) or (3D)”.

(12) For regulation 33(6) (simplified export declaration and supplementary export declaration) substitute—

“(6) A supplementary export declaration must be made by no later than the end of the period specified in a notice published by HMRC”.

(13) In regulation 38A(5)(b) (fixed transport installations)(a) for “the fourth working day after the end of the month in which the export was made”, substitute “the period specified in a notice published by HMRC.”.

Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018

4.—(1) The Customs Transit Procedures (EU Exit) Regulations 2018(b) are amended as follows.

(2) In Schedule 1 (the common transit procedure)—

(a) in paragraph 2 (presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit)(c)—

(i) for sub-paragraph (1)(d) substitute—

“(1) Where sub-paragraph (A1) does not apply—

- (a) the goods in paragraph 1(1) must, once brought into Great Britain, be presented to the HMRC customs office of transit (see paragraphs 58(1)(d) and sub-paragraph (2)); and
- (b) the MRN of the declaration of the goods must be provided to the HMRC customs office of transit at the time and in the form and manner specified in a public notice published by HMRC.”;

(ii) omit sub-paragraphs (4)(e) and (5);

(b) in paragraph 3 (incidents in Great Britain during movements of goods subject to the common transit procedure)(f)—

- (i) in sub-paragraph (1), for “together with” substitute “and provide”;
- (ii) in sub-paragraph (4), for “together with” substitute “and provision of”;
- (iii) in sub-paragraph (7), after “presentation of the goods and” insert “provision”;
- (iv) in sub-paragraph (8), for “together with” substitute “and provision of”;
- (v) for sub-paragraph (9) substitute—

(a) Regulation 38A was inserted by S.I. 2020/1552.

(b) S.I. 2018/1258. Relevant amending instruments are S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1491, S.I. 2020/1605, S.I. 2021/478, S.I. 2021/1156, S.I. 2022/628.

(c) Paragraph 2 of Schedule 1 was amended by S.I. 2019/326, S.I. 2019/486, S.I. 2020/1491, S.I. 2020/1605, S.I. 2021/478 and S.I. 2022/628.

(d) Sub-paragraph (1) was amended by S.I. 2019/326 and S.I. 2020/1605.

(e) Sub-paragraph (4) was amended by S.I. 2019/326.

(f) Paragraph (3) was amended by S.I. 2020/1605.

“(9) In the cases referred to in sub-paragraphs (1)(a) to (f), the MRN must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.”;

(c) in paragraph 5 (end of the common transit procedure in Great Britain (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure)(a)—

(i) for sub-paragraph (1), substitute—

“(1) Where goods subject to the common transit procedure arrive at the HMRC customs office of destination—

(a) the goods must be presented to HMRC at that office, together with any information required by HMRC, and

(b) the MRN of the declaration of the goods must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.

The presentation of the goods and any required information must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation of the goods and any required information to take place outside the official opening hours or at any other place.”;

(ii) in sub-paragraph (2), after “presentation” insert “of the goods and any information required by HMRC or the provision of the MRN of the declaration of the goods”;

(iii) for sub-paragraph (4), substitute—

“(4) HMRC must notify the customs office of departure of the arrival of the goods on the first day on which the requirements of sub-paragraph (1) are complied with if the customs office of departure does not already have these particulars.”;

(d) in paragraph 26 (goods declared for the common transit procedure by an authorised consignor), in sub-paragraph (3), after “must” insert “if required to do so by an HMRC officer”;

(e) in paragraph 27 (presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit)(b)—

(i) for sub-paragraph (1)(c), substitute—

“(1) Where sub-paragraph (A1) does not apply:

(a) the goods must be presented at each HMRC customs office of transit, and

(b) the MRN of the declaration must be provided to each HMRC customs office of transit at the time and in the form and manner specified in a public notice published by HMRC.”;

(ii) omit sub-paragraph (3);

(f) in paragraph 28 (incidents in Great Britain during movement of goods subject to the common transit procedure)(d)—

(i) in sub-paragraph (1)(e), for “together with” substitute “and provide”;

(ii) in sub-paragraph (4), for “together with” substitute “and provision of”;

(iii) in sub-paragraph (5), after “presentation of the goods and” insert “provision”;

(iv) in sub-paragraph (6), for “together with” substitute “and provision of”;

(v) for sub-paragraph (7) substitute—

(a) Paragraph (5) was amended by S.I. 2020/1605.

(b) Paragraph (27) was amended by S.I. 2019/326, S.I. 2019/486, S.I. 2020/1491, S.I. 2020/1605 and S.I. 2021/478.

(c) Sub-paragraph (1) was amended by S.I. 2019/326.

(d) Paragraph (28) was amended by S.I. 2020/1605.

(e) Sub-paragraph (1) was amended by S.I. 2020/1605.

“(7) In the cases referred to in sub-paragraphs (1)(a) to (f), the MRN must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.”;

- (g) in paragraph 30 (end of the common transit procedure (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure)(a) for sub-paragraph (1), substitute—

“(1) Where goods subject to the common transit procedure arrive at the customs office of destination:

- (a) the goods must be presented to HMRC or, if different, the competent customs authority at that office, together with any information required by HMRC or that other customs authority, and
- (b) the MRN of the declaration of the goods must be provided to HMRC or, if different, the competent customs authority at that office, at the time and in the form and manner specified in a public notice published by HMRC.

The presentation of the goods and any required information must take place during the official opening hours of the office. However, if in Great Britain, HMRC may, at the request of the person concerned, allow the presentation of the goods and any required information to take place outside the official opening hours or at any other place.”.

- (3) In Schedule 2 (the TIR Transit procedure), in paragraph 1(4)(f)(b), for “four” substitute “eight”.

Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

5.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(c) are amended as follows.

(2) In regulation 14 (goods where customs declaration made by conduct)(d)—

- (a) in paragraph (1), after “in accordance with regulation 24, 25, 26B, 26C, 26E” for “or 26F” substitute “, 26F or 26G”;
- (b) in paragraph (2)(b)(ii) omit “or”;
- (c) at the end of paragraph (2)(c) for “.” substitute “; or”;
- (d) after paragraph (2)(c) insert—

“(d) in the case of a declaration by conduct in accordance with regulation 26G(1) of those Regulations, when the submission of information to a specified electronic system in accordance with regulation 26G(2)(a) and the loading of goods in accordance with regulation 26G(2)(b) is made.”;

- (e) at the end of paragraph (3)(f) for “,” substitute “;”;

(f) after sub-paragraph (3)(f) insert—

“(g) in the case of conduct within regulation 26G(1)(e) of those Regulations, arrival of the vessel or aircraft in Great Britain or, if later, receipt by HMRC of the information provided by the importer in accordance with regulation 26G(2)(a),”;

- (g) in paragraph (4)(a)(v) after “in paragraph (3)(e)” insert “or 3(g)”.

(a) Paragraph 30 was amended by S.I. 2020/1605.

(b) Paragraph (1)(4) was amended by S.I. 2020/1605.

(c) S.I. 2020/1431; amended by S.I. 2020/1552, S.I. 2020/1605, S.I. 2021/380, S.I. 2021/870, S.I. 2021/1205, S.I. 2021/1489, S.I. 2022/615, S.I. 2022/780, S.I. 2022/981, S.I. 2022/1301.

(d) Regulation 14 was amended by S.I. 2020/1552, S.I. 2021/1205.

(e) Regulation 26G is inserted by regulation 2(5) of these Regulations.

Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003

6.—(1) The Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003(a) is amended as follows.

(2) Under the heading “Presentation of Goods to Customs”, in the entry relating to the Customs (Import Duty) (EU Exit) Regulations 2018, after the entry headed “Regulation 4(3C) Notification of arrival” insert—

“Regulation 4(3E) Notification of arrival:	The person responsible for giving the notification.	£2,500.”.
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Where a person has not notified HMRC under regulation 4(1) and (3), the person must give a notification to HMRC that the goods have arrived in the United Kingdom which meets the requirements in regulation 4(3F).

(3) Under the heading “Presentation of Goods to Customs”, in the entry relating to the Customs (Import Duty) (EU Exit) Regulations 2018, after the entry headed “Regulation 4(3E) Notification of arrival” (as inserted by paragraph (2)) insert—

(a) S.I. 2003/3113; amended by S.I. 2009/3164, S.I. 2011/1043, S.I. 2011/2085, S.I. 2011/2534, S.I. 2015/636, S.I. 2018/483, S.I. 2018/1260, S.I. 2019/148, S.I. 2019/326, S.I. 2019/486, S.I. 2019/487, S.I. 2020/1088, S.I. 2020/1234, S.I. 2020/1431, S.I. 2020/1552, S.I. 2020/1605, S.I. 2020/1629, S.I. 2021/830, S.I. 2021/1156, S.I. 2021/1312, S.I. 2021/1347, S.I. 2022/628.

“Regulation 4(6B) Obligation to provide a notification of importation in a specified time where regulation 39A applies.	The person responsible for giving the notification.	£2,500
Regulation 4(6C) Obligation to provide a notification of importation at specified locations contained in a notice.	The person responsible for giving the notification	£2,500.”.

(4) Under the heading “Information and Records”, after the entry relating to the Customs Traders (Accounts and Records) Regulations 1995(a) insert—

“The Customs (Import Duty) (EU Exit) Regulations 2018 Regulation 26G Information requirements for the UK Continental Shelf simplified import procedure A person making an import declaration by conduct under regulation 26G must submit information to a specified electronic system in the form and manner specified in the notice published by HMRC under regulation 26G(3).	The person making the import declaration by conduct.	£2,500.”.
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(5) Under the heading “Export declarations”, after the entry relating to regulation 11 of the Customs (Export) (EU Exit) Regulations 2019 insert—

“Regulation 24D Submission of information under UK Continental Shelf simplified export procedure A person making an export declaration by conduct under Regulation 24D must submit information to a specified electronic system	The person making the export declaration by conduct.	£2,500.”.
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(a) S.I. 1995/1203. There are amendments but none are relevant.

in the form and manner
specified in the notice
published by HMRC under
regulation 24D(3).

(6) Under the heading “Simplified export declaration process”, in the entry relating to regulation 33(1), (5) and (6) of the Customs (Export) (EU Exit) Regulations 2019, for “regulation (5) and (6)” substitute “regulation 33(5) or the notice published by HMRC under paragraph (6) of that regulation”.

Steve Double
Andrew Stephenson

22nd May 2023

Two of the Commissioners of His Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Treasury under Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) and the Finance Act 2003 (c. 14).

Regulation 1 provides for citation and commencement.

Regulation 2 contains various amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) (“CIDEER”).

Regulation 2(2), (3)(f), (5), (6), (7), (14), (15) and (17) amends CIDEER to introduce a simplified import declaration procedure for the re-import of goods from installations on the UK Continental Shelf, including oil platforms in the UK sector of the North Sea. The simplified procedure only applies where the operation of Returned Goods Relief means no import VAT or customs duty is due. Excise goods (as defined in new regulation 26G(5)) and prohibited or restricted goods are excluded from this simplification. In place of submitting an import declaration, the importer must provide certain import information to a specified electronic system (details of which are to be set out in a public notice) before importing the goods using the simplified procedure. Where serious breaches of tax or customs controls are observed, approval to use the simplified procedure can be withdrawn, subject to a right of appeal.

Regulation 2(3)(a), (b) and (g) introduces a requirement for a notification of importation to be provided within a specified time where the mandatory advance declaration requirement in regulation 39A applies. It also introduces a requirement for qualifying travellers to import goods to certain locations, where the goods are those specified in a public notice or where the qualifying traveller is a “high risk person” as defined in the regulation. Regulation 2(11) removes the deeming provision so that goods imported by qualifying travellers are not deemed to be presented upon import into the United Kingdom, they will therefore be required to provide a notification of importation under regulation 4. Regulation 2(4), (11) and (12) also increase the monetary thresholds for goods to be imported by a qualifying traveller.

Regulation 2(3)(c), (d) and (e) amends CIDEER so that a notification of importation is only deemed under regulation 4(3A) and 4(3AC), where a notification of embarkation in respect of goods is required and provided. It also introduces a requirement to provide a notification that goods have arrived in the UK in all cases where a notification has not been provided under regulation 4(1) and (3) of CIDEER.

Regulation 2(8) amends CIDEER to require users of the simplified customs declarations process to provide HMRC with a monthly summary of all the customs declarations made using the process during the month (a “final supplementary declaration”) by the end of the period specified in a public notice. Paragraph (9) revokes regulation 33 which set out details of time limits by which declarations made under the simplified customs declarations process as it is being replaced by

references to time limits set out in public notices. Paragraph (10) amends regulation 37B to replace the time limits for submitting supplementary customs declarations in respect of goods arriving from pipelines with a power to set time limits out in a public notice. Paragraph (13) amends regulation 43 of CIDEER which concerns time limits for payment of import duty replacing references to detailed time limits with references to time limits set out in public notices.

Regulation 2(16) amends regulation 91 of CIDEER to add a new power for HMRC officers to amend existing approvals where HMRC have made changes to the conditions they are attaching to approvals of the same type so all approvals of a particular type of authorisation will have the same standard conditions whenever they are issued.

Regulation 3 makes various amendments to the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) (“CEER”).

Regulation 3(4)(b), (7)(b) and (9) removes the time limit for enabling goods listed in Part G of the Oral or By Conduct list (humanitarian aid for Ukraine) to be declared for export by an oral or conduct declaration.

Regulation 3(4)(a), (5), (7)(b) and (8) replaces monetary limits for making certain types of export declarations with a power to set out such limits in a public notice.

Regulation 3(12) and (13) amends CEER to replace the details of time limits by which declarants must make supplementary declarations with a power for HMRC to set these time limits out in a public notice.

Regulation 3(2), (3), (6), (10) and (11) amends CEER to allow for a simplified export declaration procedure in respect of goods in free circulation in the UK, where those goods are to be exported to installations on the UK Continental Shelf. Information must be provided to a specified electronic system (details of which are to be set out in a public notice) before exporting the goods using the simplified procedure.

Regulation 4 amends the Customs (Transit Procedures) (EU Exit) Regulations 2018 (S.I. 2018/1258). Paragraph (2) makes amendments to paragraphs 2, 3, 5, 26, 27, 28 and 30 of Schedule 1 which replace the requirement for the MRN of the declaration of the goods to be presented with the goods with a requirement for it to be provided at the time and in the form and manner specified in a public notice. The requirement for a transit accompanying document to be presented or provided with the MRN of the declaration of the goods is omitted. The requirement for a transit accompanying document to be printed by an authorised consignor, unless specifically required by an HMRC officer is omitted. The requirement for incidents in Great Britain during movements of goods subject to the common transit procedure to be recorded in a transit accompanying document is also omitted. Paragraph (3) amends paragraph 1 of Schedule 2 to increase the number of customs offices of departure and destination that a movement under the TIR transit procedure can include.

Regulation 5 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) so as to allow for claims to Returned Goods Relief to be made under the new simplified procedure for goods moving back from the UK Continental Shelf.

Regulation 6 amends the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113). Penalties are added for breaches of the new obligations created in these Regulations. A consequential amendment is made to Schedule 1 to reflect the changes made to the CEER by regulation 3(12).

Any notices that are made under powers created or amended by these Regulations will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

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-tiins>.

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