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STATUTORY INSTRUMENTS

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**2023 No. 569**

**The Customs (Miscellaneous Amendments) Regulations 2023**

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

- 2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(1) are amended as follows.
- (2) In regulation 2 (interpretation)(2) 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).
- (3) In regulation 4 (notification of importation)—
- (a) in paragraph (1) for “and (3AC)” substitute “, (3AC), (6A) and (6C)”;
- (b) in paragraph (3)(c) for “and (6)” substitute “, (6), (6A) and (6B)”;
- (c) in paragraph (3A)(4)—
- (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)(5), that notification has been provided,”;
- (d) in paragraph (3AC)(6)—
- (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—

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- (1) 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.
- (2) 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.
- (3) 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).
- (4) Paragraphs (3A) to (3D) were inserted by S.I. 2019/326.
- (5) Regulation 131I was inserted by S.I. 2021/1347 and amended by S.I. 2021/1444.
- (6) Paragraph (3AC) of regulation 4 was inserted by S.I. 2020/1234.

- (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)(7) (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(8) (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
- (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)(9), 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)(10)—

- (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

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

(8) 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.

(9) Regulation 85A is inserted by regulation 2(15) of these Regulations.

(10) Regulation 18 was amended by S.I. 2020/1234, S.I. 2020/1552, S.I. 2021/478.

chargeable goods) and 39B (voluntary advance declarations by qualifying travellers: other chargeable goods)(11).”.

(5) After regulation 26F (free-circulation procedure: Human Organs etc needed for transplant)(12) 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(13) (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(14) (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.

(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(15); 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—

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(11) 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](#).  
(12) Regulation 26F was inserted by [S.I. 2021/1205](#).  
(13) The authorised use procedure under paragraph 13 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018.  
(14) 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>.  
(15) [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](#).

- (a) regulation 26G of these Regulations; and
  - (b) regulation 24D of the Customs (Export) (EU Exit) Regulations 2019<sup>(16)</sup>.
- (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)<sup>(17)</sup>—
- (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)—
        - (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<sup>(18)</sup> 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).”.

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<sup>(16)</sup> S.I. 2019/108. Regulation 24D is inserted by regulation 3(10) of these Regulations.

<sup>(17)</sup> 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.

<sup>(18)</sup> Regulation 29B was inserted by S.I. 2020/1088.

- (8) In regulation 32(19) (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)”.
- (13) In regulation 43 (payment of import duty)(20)—
- (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).”.

(19) 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.

(20) Regulation 43 was amended by [S.I. 2020/967](#), [S.I. 2020/1605](#), [S.I. 2020/1629](#).

(14) In regulation 85(1) (application for approval)(**21**) 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) 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)(**22**); 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”)

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(21) Regulation 85 was amended by S.I. 2019/1346.

(22) 1994 c. 9.

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)(**23**), after paragraph (2) insert—

“(2A) Paragraph (2B) applies where—

- (a) notifications of approvals given under regulation 89(4)(**24**) 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).

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(23) Regulation 91 was amended by [S.I. 2020/1088](#).

(24) Regulation 89 was amended by [S.I. 2019/1346](#).