

*This Statutory Instrument has been made partly in consequence of defects in S.I. 2020/1491 and is being issued free of charge to all known recipients of that Statutory Instrument.*

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## STATUTORY INSTRUMENTS

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# 2021 No. 478

## CUSTOMS

### The Customs (Miscellaneous Amendments) Regulations 2021

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|---|---------|------------------------|
| <i>Made</i>                             | - - - - | <i>19th April 2021</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>20th April 2021</i> |
| <i>Coming into force</i>                | - -     | <i>11th May 2021</i>   |

The Treasury make these Regulations exercising the powers in sections 19, 32(7), (8), (10) and (13), 35(2)(b), (3)(a) and (b) and (4)(a) and 51(1) of, and paragraph 6(1) and (2) of Schedule 1, paragraph 15 of Schedule 2 and paragraph 6(1) of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>.

In accordance with section 51(1) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, to make the following regulations.

#### Citation and commencement

1. These Regulations may be cited as the Customs (Miscellaneous Amendments) Regulations 2021 and come into force on 11th May 2021.

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

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018<sup>(2)</sup> are amended as follows.

(2) In regulation 14 (interpretation), in the definition of “Oral or By conduct list”, for “version 2, dated 1 March 2019”<sup>(3)</sup> substitute “version 3, dated 16th April 2021”<sup>(4)</sup>.

(3) In regulation 17 (customs declarations made orally: general) omit paragraph (4)(a).

(4) In regulation 18(1)(c) (free-circulation procedure: non-commercial goods, personal gifts and goods in baggage)—

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(1) 2018 c. 22.

(2) S.I. 2018/1248. Relevant amending instruments are 2019/486, 2019/1215, 2020/1088, 2020/1234, 2020/1431, and 2020/1552.

(3) Substituted by S.I. 2019/486.

(4) Available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 03000 585977 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

- (a) at the end of paragraph (ii) omit “and”;
- (b) at the end of paragraph (iii) insert—
  - “; and
  - (iv) the goods are not subject to excise duty.”.
- (5) In regulation 20(2) (temporary admission procedure: musical instruments, packaging, broadcast equipment and disaster relief material) for sub-paragraph (a) substitute—
  - “(a) packaging which is not intended for sale and is either—
    - (i) imported filled and intended for export (whether filled or unfilled); or
    - (ii) imported empty and intended for export filled;”.
- (6) In regulation 23 (customs declarations made by conduct: general) omit paragraph (3)(a).
- (7) In regulation 24 (free-circulation procedure: baggage, musical instruments and other goods)—
  - (a) in paragraph (1)—
    - (i) in sub-paragraph (c) omit “or”;
    - (ii) at the end of sub-paragraph (d) insert “or”;
    - (iii) after sub-paragraph (d) insert—
      - “(e) section 50 (relief for human organs needed for transplant).”;
  - (b) in paragraph (1A)(5) for “value added tax or any excise duty” substitute “an amount of excise duty or value added tax that is not relieved by the Travellers’ Allowances Order 1994”(6).
- (8) In regulation 25 (free-circulation procedure: miscellaneous goods)—
  - (a) in paragraph (1)—
    - (i) in the words before sub-paragraph (a), before “and (4)” insert “, (1C)”;
    - (ii) in sub-paragraph (c) omit “or”;
    - (iii) at the end of sub-paragraph (d) insert “or”;
    - (iv) after sub-paragraph (1)(d) insert—
      - “(e) section 50 (relief for human organs needed for transplant).”;
  - (b) in paragraph (1B)(7)—
    - (i) in the words before sub-paragraph (a) for “paragraph” substitute “paragraphs (1C) and”;
    - (ii) in sub-paragraph (b)(iii) omit “or”;
    - (iii) at the end of sub-paragraph (b)(iv) insert “or”;
    - (iv) after sub-paragraph (b)(iv) insert—
      - “(v) section 50 (relief for human organs needed for transplant).”;
  - (c) in paragraph (1BB)(b)(8)—
    - (i) in paragraph (iii) omit “or”;
    - (ii) at the end of paragraph (iv) insert “or”;
    - (iii) after paragraph (iv) insert—
      - “(v) section 50 (relief for human organs needed for transplant).”;

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

(6) [S.I. 1994/955](#). Amended by [S.I. 2004/1002](#) and [2020/1619](#).

(7) Paragraph (1B) was inserted by [S.I. 2019/486](#).

(8) Paragraph (1BB) was inserted by [S.I. 2020/1234](#).

(d) in paragraph (1C)(9), for “value added tax or any excise duty” substitute “an amount of excise duty or value added tax that is not relieved by the Travellers’ Allowances Order 1994.”.

(9) In regulation 101(1)(e)(ii) (cases where no guarantee is required) for “have permanent, indelible markings identifying that use” substitute “are not intended for sale”.

### **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(10) are amended as follows.

(2) In regulation 2(1) (interpretation) for the definition of “the temporary admission document” substitute—

““the temporary admission document” means the document entitled “Temporary Admission: Eligible Goods and Conditions for Relief, published on 16th April 2021;””(11).

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

4.—(1) Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018(12) is amended as follows.

(2) In paragraphs 2 and 27, in each case—

(a) in sub-paragraph (A1) where “specified” appears in the first place, substitute “listed”;

(b) after sub-paragraph (A4) insert—

“(A4A) Any variation or cancellation must state the date on which it is made and the date it has effect.

(A4B) Except in cases of urgency, any variation or cancellation must not have effect earlier than 30 days after the date on which it is made.”.

(3) In paragraph 27(A1), for “sub-paragraph (3)” substitute “sub-paragraph (2)(a)”.

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

5.—(1) The Customs (Export) (EU Exit) Regulations 2019(13) are amended as follows.

(2) In regulation 15 (general provisions applying to export declarations made orally) omit paragraph (2)(a).

(3) In regulation 17(1) (export declarations made orally by an individual)—

(a) in sub-paragraph (c)—

(i) at the end of paragraph (i) omit “and”;

(ii) at the end of paragraph (ii) insert—

“, and

(iii) the goods are not subject to excise duty.”;

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(9) Paragraph (1C) was inserted by S.I. 2019/486.

(10) S.I. 2018/1249, amended by S.I. 2020/1605. There are other amending instruments, but none is relevant.

(11) Available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 03000 585977 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(12) S.I. 2018/1258. Relevant amendments made by S.I. 2019/326 and 2020/1491.

(13) S.I. 2019/108. Relevant amending instruments are S.I. 2019/486, 2020/1234, and 2020/1552.

(b) after paragraph (f) insert—

- “(g) packaging which is not intended for sale and is either—  
(i) exported filled and intended for import (whether filled or unfilled); or  
(ii) exported unfilled and intended for import filled.”

(4) In regulation 19 (general provisions applying to export declarations made by conduct) omit paragraph (2)(a).

(5) In regulation 21(1) (export declarations by conduct: certain goods with pedestrians)—

(a) in sub-paragraph (c)—

- (i) at the end of paragraph (i) omit “and”;  
(ii) at the end of paragraph (ii) insert—  
“, and  
(iii) the goods are not subject to excise duty.”;

(b) after paragraph (f) insert—

- “(g) human blood or blood products, or human organs, tissues or cells, for grafting, implanting (transplant) or transfusion in case of emergency.”

#### **Amendment of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020**

**6.—(1)** The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020(**14**) are amended as follows.

(2) In regulation 2 (interpretation), in the definition of “the temporary admission document”, for “version 3.0, published on 17th December 2020”(15) substitute “version 4.0, published on 16th April 2021”(16).

19th April 2021

*David Rutley*  
*Michael Tomlinson*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(14) S.I. 2020/1439; amended by S.I. 2020/1605.

(15) Substituted by S.I. 2020/1605.

(16) Available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 03000 585977 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Regulations 2 and 5 make amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248: “import duty regulations”) and the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108: “export regulations”). These amendments provide that travellers carrying commercial excise goods will no longer be permitted to make oral import and export declarations and by conduct export declarations. They will also clarify that oral and by conduct import declarations are available to travellers with personal goods for which relief is available from excise duty and VAT.

Regulations 2 and 5 also make amendments to the import duty regulations and the export regulations that will allow most reusable packaging protecting goods during transportation to be declared for import or export either orally or by conduct. They will also enable imports or exports of human blood, organs, tissues and cells for emergency use in transplants or medical procedures to be declared by conduct. Regulations 3 and 6 make consequential amendments to the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) and the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439).

Regulation 4 makes minor amendments to the Customs Transit Procedures (EU Exit) Regulations 2018 (S.I. 2018/1258) about the content of, and processes for varying and cancelling, certain public notices for common transit procedure purposes.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.