
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). This is an EU Exit statutory instrument.

Part 1 (introductory provisions)

Part 1 provides for citation and commencement and definitions used in the Regulations. The Regulations will be brought into force in relation to approvals and authorisations on 2nd January 2019 and the remainder by way of a separate statutory instrument made under section 52 of the Act.

Part 2 (presentation)

Part 2 makes provision further to that contained in section 34 of the Act in relation to the presentation of goods to Customs. It includes who is required to give a notification of importation to HMRC and provides for the contents of a notification and the time limits for giving it. It also sets out where a notification is treated as given, when a waiver from the requirement may be given and that a notification is not required in relation to goods temporarily unloaded.

Part 3 (temporary storage)

Part 3 provides for the making of temporary storage declarations when goods are subject to the control of an HMRC officer further to paragraph 1(2) of Schedule 1 to the Act. It includes who is required to make a temporary storage declaration to HMRC and provides for the contents of a declaration and when it is required to be made. It also sets out restrictions on making amendments to a temporary storage declaration, when a declaration is treated as withdrawn and for section 5(1) of the Act to apply to goods where a declaration is not made or is treated as withdrawn such that the goods are liable to forfeiture. Restrictions on carrying out activities in relation to goods subject to control are imposed on a person who operates a temporary storage facility where the goods are held. Provision is made for forfeiture of the goods in certain cases if there is a failure to comply with the restrictions.

Part 4 (declarations)

Part 4 makes provision further to that contained in Schedule 1 to the Act in relation to Customs declarations. A requirement is imposed, subject to exceptions, that a person must be established in the United Kingdom in order to be eligible to make a Customs declaration. Provision is made, in specified cases, which allows Customs declarations to be made orally, in a particular paper form or by conduct and provision is made about notifications of importation and acceptance and discharge of declarations in such cases.

This Part also makes provision concerning the process of simplified Customs declarations by way of making a declaration in two parts, a simplified Customs declaration and a supplementary Customs declaration. Provision includes who may use the process, when the parts of the Customs declaration must be made and cases where a supplementary Customs declaration is not required.

This Part also provides for when a simplified Customs declaration may be made by entering details in the declarant's electronic system, known as the EIDR procedure.

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Part 4 also provides for the treatment of consignments of goods which comprise different types of goods and for a procedure by which certain individuals, known as qualifying travellers, may make a Customs declaration in an electronic form for particular goods contained in their baggage.

Part 5 (notification of liability)

Part 5 provides for those cases in which a notification of liability to pay import duty is treated as met by the release of goods to a Customs procedure. This Part also provides for when a liability is discharged.

Part 6 (payment)

Part 6 provides for the dates by which a liability to import duty must be paid. The period for payment may be suspended in specified cases, including where an application for remission of duty is made, where there is a joint liability but one of those liable is not involved in a breach of a relevant Customs obligation (see section 6 of the Act) or where goods are subject to condemnation proceedings. Provision is also made for interest to be payable on late payments.

Part 7 (remission and repayment of import duty)

Part 7 makes provision that in specified cases (reduced duty cases) an application may be made to HMRC for a liability to import duty to be discharged (remitted) or for payments made in respect of a liability to be repaid. Provision is made concerning who may make an application, the period for doing so, the contents of applications and the matters upon which HMRC must be satisfied in order to grant an application. Goods the subject of an application must be available for inspection, subject to exceptions, and movement of the goods must be notified to HMRC. An application may be rejected or accepted and, if accepted, granted or refused. An application may be granted subject to compliance with conditions, including that the goods are destroyed, removed from the United Kingdom or made subject to another Customs procedure. Provision is made where HMRC must pay interest on repayments.

This Part also provides for treating as a nullity a determination to remit or repay made in error. Further provision is made for cases where remission or repayment may be made without an application, including where a breach or failure has occurred in relation to specified matters but which has no significant effect on a Customs procedure, where there is no avoidance of a liability to pay import duty, where goods leave the United Kingdom, where assistance is provided to HMRC in relation to a breach or failure or where the liability does not exceed £9.

Part 8 (Customs agents)

Part 8 makes provision further to that in section 21 of the Act in relation to Customs agents. With exceptions, Customs agents must be established in the United Kingdom. Transitional provision is included in relation to persons acting as the equivalent of Customs agents before exit day. Provision is made for the disclosure of the appointment and withdrawal of an appointment of a person as a Customs agent.

Part 9 (approvals and authorisations and authorised economic operators)

Part 9 makes provision in relation to applications for approvals or authorisations generally in the Regulations, subject to exceptions. Provision includes cases where an application may not be made, the periods within which HMRC must decide if an application falls to be determined, appeals to the appeals tribunal if the application is not determined in accordance with the Regulations, the periods within which a determination to grant or refuse an application must be made and notified and cases where extensions of time apply. Provision is also made to require approved or authorised persons to notify HMRC of changes in circumstances, for the amendment, suspension or revocation

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of approvals and authorisations and for transitional provision for approvals or authorisations granted under EU legislation before exit day. This Part also provides for the eligibility criteria for a person to be authorised as an authorised economic operator.

Part 10 (guarantees)

Part 10 makes provision in relation to guarantees which are required to be provided by or under the Regulations and in relation to special Customs procedures in respect of a liability to import duty or a potential liability. Provision includes the approval of guarantees and guarantors and requirements concerning the giving of a guarantee in respect of particular goods declared for a Customs procedure (a single guarantee) and the giving of a guarantee in respect of all goods declared for special Customs procedures in a calendar month (a comprehensive guarantee). Guarantees must be given for a specified amount and provision is included for circumstances when the amount may be reduced. Further provision is made for the waiver and discharge of guarantees and cases where no guarantee is required.

Part 11 (domestic goods)

Part 11 makes provision further to that in section 33 of the Act as to goods which are, or are not, to be regarded as domestic goods.

Part 12 (valuation of chargeable goods)

Part 12 makes further provision to that in section 16 of the Act in respect of the valuation of chargeable goods for the purposes of Part 1 of the Act. Provision is made for six methods of valuation, the order in which they are to be applied and the evidence required to support a valuation. In particular cases, a Customs declaration may be made where a valuation is not determined. Where a valuation of goods is based upon a transaction value (see section 16(3) of the Act), provision is made for specified matters to be included or excluded in determining that value.

Part 13 (chargeable goods destined for RoRo listed locations)

Part 13 makes provision for Customs declarations or certain temporary storage declarations (see Part 3 of the Regulations) to be made before goods are imported into the United Kingdom. This applies where the goods are carried on certain vehicles (RoRo vehicles) boarded onto a train or vessel destined for locations (RoRo listed locations) listed in a notice made by HMRC.

Part 14 (fees)

Part 14 provides authority for the charging of fees, limited to the costs incurred or to be incurred, where HMRC exercises functions or powers in relation to import duty. This includes specified cases where an attendance by an HMRC officer is required, where goods require special care or treatment or an examination or where seized goods are destroyed. Provision is made for the reduction or waiver of fees and for payment.

Part 15 (transitional and savings provisions)

Part 15 makes transitional and savings provision. It provides for cases where EU legislation, which would otherwise cease to have effect by virtue of paragraph 1(1) of Schedule 7 to the Act, continues to have effect with modifications in specified cases on or after exit day. The modifications include that import duty under the Act has effect in relation to goods imported and not EU customs duty. Provision is also made for the cessation of the continued effect of the EU legislation.

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4 December 2018 and will be available on the website at

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<https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

Changes to legislation:

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Changes and effects yet to be applied to :

- reg. 4(3A)(aa) omitted by [S.I. 2021/1347 reg. 3\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 4(3C) omitted by [S.I. 2021/1347 reg. 3\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 4(3D) omitted by [S.I. 2021/1347 reg. 3\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 4(3AC)(a) word inserted by [S.I. 2021/1347 reg. 3\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 4(3AC)(b) omitted by [S.I. 2021/1347 reg. 3\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 27(2) substituted by [S.I. 2019/486 reg. 6\(8\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(8)(a) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 6(2)(c); S.I. 2020/1643, reg. 2, Sch.)
- reg. 31(2)(a) words substituted by [S.I. 2024/194 reg. 2\(2\)](#)
- reg. 32 words inserted by [S.I. 2019/326 reg. 9\(3\)](#) (This amendment not applied to legislation.gov.uk. Reg. 9(3) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 6(2)(d))
- reg. 33(1)(a) word omitted by [S.I. 2019/486 reg. 6\(12\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(1)(b)(ii) word inserted by [S.I. 2019/486 reg. 6\(12\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 36(2)(c) word substituted by [S.I. 2019/486 reg. 6\(16\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(16) omitted (31.10.2019) by virtue of S.I. 2019/1346, reg. 1(3)(b), 9(2)(b))
- reg. 37(3)(a) words inserted by [S.I. 2024/194 reg. 2\(3\)](#)
- reg. 37A(2)(a)(ii) revocation of earlier affecting provision S.I. 2019/385, reg. 5(7)(a) by [S.I. 2020/1088 reg. 8\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 37A is omitted by SI 2020/1088, reg. 3(8))
- reg. 37A(2)(b) revocation of earlier affecting provision S.I. 2019/385, reg. 5(7)(b) by [S.I. 2020/1088 reg. 8\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 37A is omitted by SI 2020/1088, reg. 3(8))
- reg. 40(2) substituted by [S.I. 2019/326 reg. 10](#) (This amendment not applied to legislation.gov.uk. Reg. 10 omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 6(3))
- reg. 43(2) substituted by [S.I. 2019/326 reg. 11\(2\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 43(3) substituted by [S.I. 2019/326 reg. 11\(3\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 89(2) words inserted by [S.I. 2024/194 reg. 2\(4\)\(b\)](#)
- reg. 91(2A) words inserted by [S.I. 2024/194 reg. 2\(5\)](#)

- reg. 94 words substituted by [S.I. 2019/486 reg. 6\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(23) omitted (1.10.2020) by virtue of S.I. 2020/967, reg. 1(3), 10(2))
- reg. 97(4)(d)(i) omitted by [S.I. 2024/194 reg. 2\(6\)\(a\)](#)
- reg. 97(5) omitted by [S.I. 2024/194 reg. 2\(6\)\(b\)](#)
- reg. 98(4) substituted by [S.I. 2019/1215 reg. 11\(17\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))
- reg. 99(1A)(c)(i) omitted by [S.I. 2024/194 reg. 2\(7\)\(a\)](#)
- reg. 99(1B) omitted by [S.I. 2024/194 reg. 2\(7\)\(b\)](#)
- reg. 130(6)(a) word inserted by [S.I. 2021/1347 reg. 3\(7\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 130(6)(b) word omitted by [S.I. 2021/1347 reg. 3\(7\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 130(6)(c) omitted by [S.I. 2021/1347 reg. 3\(7\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 131E(6)(a) word inserted by [S.I. 2021/1347 reg. 3\(7\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 131E(6)(b) word omitted by [S.I. 2021/1347 reg. 3\(7\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 131E(6)(c) omitted by [S.I. 2021/1347 reg. 3\(7\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 150(1)(b) modified by [S.I. 2019/385 reg. 5\(14\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 151 modified by [S.I. 2019/385 reg. 5\(17\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 151 words substituted by [S.I. 2019/486 reg. 6\(27\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(27) omitted (30.12.2020) by virtue of S.I. 2020/1449, regs. 1(3), 16(2)(a))
- reg. 158 modified by [S.I. 2019/385 reg. 5\(17\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 158(5) word substituted by [S.I. 2019/486 reg. 6\(29\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(29) omitted (30.12.2020) by virtue of S.I. 2020/1449, regs. 1(3), 16(2)(a))
- reg. 160 modified by [S.I. 2019/385 reg. 5\(17\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 161 modified by [S.I. 2019/385 reg. 5\(17\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 4 Ch. 3 s. 2 applied (with modifications) by [S.I. 2018/1249 reg. 13\(3\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643, reg. 2, Sch.)
- Pt. 13A inserted by [S.I. 2019/1215 reg. 11\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(23) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(b))
- Table of Contents words inserted by [S.I. 2019/326 reg. 7](#) (This amendment not applied to legislation.gov.uk. The table of contents for this legislation will be dynamically updated when its provisions are revised)
- reg. 4(3AA) inserted by [S.I. 2019/1215 reg. 11\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(c) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(4A) inserted by [S.I. 2019/1215 reg. 11\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(g) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4A inserted by [S.I. 2019/1215 reg. 11\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(4) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 33(1)(c) inserted by [S.I. 2019/486 reg. 6\(12\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)-(2D) inserted by [S.I. 2019/486 reg. 6\(13\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 43(3A) inserted by [S.I. 2019/326 reg. 11\(4\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 89(1A)-(1C) inserted by [S.I. 2024/194 reg. 2\(4\)\(a\)](#)
- reg. 89(2A) inserted by [S.I. 2024/194 reg. 2\(4\)\(c\)](#)
- reg. 89(5A) inserted by [S.I. 2024/194 reg. 2\(4\)\(d\)](#)
- reg. 98(5) inserted by [S.I. 2019/1215 reg. 11\(17\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))