

STATUTORY INSTRUMENTS

2018 No. 1248

The Customs (Import Duty) (EU Exit) Regulations 2018

[^{F1}PART 13E

Notification of embarkation requirements for chargeable goods destined for RoRo listed locations or other listed locations

Textual Amendments

F1 Pt. 13E inserted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **3(9)**

131I.—(1) Carriers of chargeable goods destined for a RoRo listed location or an other listed location must provide a notification to HMRC immediately after the relevant vehicle on which the goods have been boarded or loaded has departed for the United Kingdom (a “notification of embarkation”).

(2) Paragraph (1) does not apply in relation to—

- (a) goods in respect of which a Customs declaration by conduct may be made under regulation 25(1B) or (1BB);
- (b) goods in respect of which a voluntary Customs declaration may be made under regulation 39B(3);
- (c) goods described in regulation 39(1), 39A(1), 131(1)(b) or 131F(1)(b);
- (d) goods in respect of which a simplified Customs declaration has been made using the EIDR procedure.

[^{F2}(e) goods to which section 30C(3) of the Act applies.]

(3) The notification of embarkation must be made in the form and manner, and contain such information, as is specified in a notice published by HMRC Commissioners.

(4) A notification of embarkation that has been made may not be amended or withdrawn without the consent of an HMRC officer.

(5) In this regulation—

“carrier” means a person who provides the service of transport for goods being transported to the United Kingdom;

“RoRo listed location” has the meaning given by regulation 130(1);

“other listed location” has the meaning given by regulation 131E(1);

“relevant vehicle” has the meaning given by regulation 131D.]

Changes to legislation: *The Customs (Import Duty) (EU Exit) Regulations 2018, PART13E is up to date with all changes known to be in force on or before 31 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

Textual Amendments

- F2** Reg. 1311(2)(e) substituted (31.1.2024) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/12\)](#), regs. 1(2), **2(4)**

Changes to legislation:

The Customs (Import Duty) (EU Exit) Regulations 2018, PART13E is up to date with all changes known to be in force on or before 31 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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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))