
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 2

Customs declarations

SECTION 2

Customs declarations made orally

Customs declarations made orally: general

17.—(1) The following regulations of this section are subject to paragraphs (2) [^{F1}, (3) and (5)].

(2) A Customs declaration which would, by virtue of provision made by this section, be a Customs declaration made orally in respect of chargeable goods, is not such a declaration where another form of Customs declaration is made in respect of the goods before the oral declaration is made.

(3) An individual makes a Customs declaration orally only if—

(a) the individual—

(i) makes the declaration to an HMRC officer at a Customs office;

(ii) identifies the goods in respect of which the declaration is being made; and

(iii) where paragraph (4) applies, identifies the person on whose behalf the goods are imported; and

(b) the officer informs the individual that the officer is satisfied that a declaration is being made.

(4) [^{F2}Subject to where paragraph (4A) applies, an] individual may make a Customs declaration orally on behalf of another person (“P”) where—

^{F3}(a)

(b) the goods in respect of which the Customs declaration is made are imported by P; and

(c) the individual has the authority of P to make the declaration.

[^{F4}(4A) An individual may not make a Customs declaration for the free-circulation procedure orally on behalf of another person in respect of non-commercial goods or personal gifts.]

[^{F5}(5) A Customs declaration may not be made orally where the goods—

(a) are imported at a RoRo listed location and are carried by a RoRo vehicle; or

(b) are goods to which regulation 131F(3) applies (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations).]

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, Cross Heading: SECTION 2 is up to date with all changes known to be in force on or before 04 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

- F1** Words in reg. 17(1) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), **6(4)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Words in reg. 17(4) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **11(6)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F3** [Reg. 17\(4\)\(a\)](#) omitted (11.5.2021) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2021](#) (S.I. 2021/478), regs. 1, **2(3)**
- F4** [Reg. 17\(4A\)](#) inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **11(6)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F5** [Reg. 17\(5\)](#) substituted (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(5)**

Modifications etc. (not altering text)

- C1** Pts. 1-10 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1605), regs. 1(1), **32**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Reg. 17 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Free-circulation procedure: non-commercial goods, personal gifts and goods in baggage

18.—^[F6(1)] ^{M1}^[F7]Subject to paragraph (2),] an individual may make a Customs declaration for the free-circulation procedure orally in respect of the following chargeable goods—

- (a) non-commercial goods;
- (b) personal gifts; or
- (c) goods contained within accompanied baggage if—
 - (i) the individual is a qualifying traveller;
 - (ii) the value of the goods does not exceed ^[F8]the amount specified in a notice published by HMRC; ^{F9} ...
 - (iii) the weight of the goods does not exceed 1000kg ^[F10]; and
 - (iv) the goods are not subject to excise duty.]

^[F11](2) Paragraph (1) does not apply—

- (a) where the goods are imported at a location which is specified in a notice published by HMRC; or
- (b) to the making of oral declarations of a type specified in a notice published by HMRC.]

^[F12](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).]

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Textual Amendments

- F6** Reg. 18 renumbered as reg. 18(1) (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1234), regs. 1(2), **3(4)(a)**; S.I. 2020/1643, reg. 2, **Sch.**
- F7** Words in reg. 18(1) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1234), regs. 1(2), **3(4)(b)**; S.I. 2020/1643, reg. 2, **Sch.**
- F8** Words in reg. 18(1)(c)(ii) substituted (1.12.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023](#) (S.I. 2023/569), regs. 1(2)(a), **2(4)(a)**
- F9** Word in reg. 18(1)(c)(ii) omitted (11.5.2021) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2021](#) (S.I. 2021/478), regs. 1, **2(4)(a)**
- F10** Reg. 18(1)(c)(iv) and word inserted (11.5.2021) by [The Customs \(Miscellaneous Amendments\) Regulations 2021](#) (S.I. 2021/478), regs. 1, **2(4)(b)**
- F11** Reg. 18(2) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1234), regs. 1(2), **3(4)(c)**; S.I. 2020/1643, reg. 2, **Sch.**
- F12** Reg. 18(3) inserted (1.12.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023](#) (S.I. 2023/569), regs. 1(2)(a), **2(4)(b)**

Commencement Information

- I2** Reg. 18 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

Marginal Citations

- M1** “The free-circulation procedure” is defined in section 3 of the Act.

Free-circulation procedure: miscellaneous goods

19. An individual may make a Customs declaration for the free-circulation procedure orally in respect of the goods listed in Part A (miscellaneous goods) of the Oral or By conduct list, if at the time of import [^{F13}full relief] from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made [^{F14}by virtue of the case described in section 8 (agriculture and animals) or section 37 (returned goods relief) of the UK Reliefs document] .

Textual Amendments

- F13** Words in reg. 19 substituted (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1431), regs. 1, **22(3)(a)**; S.I. 2020/1643, reg. 2, **Sch.**
- F14** Words in reg. 19 inserted (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1431), regs. 1, **22(3)(b)**; S.I. 2020/1643, reg. 2, **Sch.**

Commencement Information

- I3** Reg. 19 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

Temporary admission procedure: musical instruments, packaging, broadcast equipment and disaster relief material

20.—(1) An individual may make a Customs declaration for a temporary admission procedure ^{M2} orally in respect of goods which are portable musical instruments where the individual—

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- (a) is a qualifying traveller; and
 - (b) the instruments are intended to be used for professional purposes in the United Kingdom.
- (2) An individual may make a Customs declaration for a temporary admission procedure orally in respect of goods which are—
- [^{F15}(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;]
 - (b) radio or television broadcasting equipment, including a vehicle adapted for use in the production of such broadcasts made by such equipment, if the individual is established outside of the United Kingdom; or
 - (c) intended to be used to relieve the effects of a disaster affecting the United Kingdom.

Textual Amendments

F15 Reg. 20(2)(a) substituted (11.5.2021) by [The Customs \(Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/478\)](#), regs. 1, **2(5)**

Modifications etc. (not altering text)

C2 Reg. 20 modified (31.12.2020) by [The Customs \(Crown Dependencies Customs Union\) \(EU Exit\) Regulations 2019 \(S.I. 2019/385\)](#), regs. 1(2), **5(5)** (with reg. 2); [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

I4 Reg. 20 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

M2 “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.

Temporary admission procedure: miscellaneous goods

21. An individual may make a Customs declaration for the temporary admission procedure orally in respect of the goods listed in Part B (miscellaneous goods) of the Oral or By conduct list, if at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

Commencement Information

I5 Reg. 21 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Changes to legislation:

The Customs (Import Duty) (EU Exit) Regulations 2018, Cross Heading: SECTION 2 is up to date with all changes known to be in force on or before 04 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))