

Status: Point in time view as at 01/07/2021.

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 3 is up to date with all changes known to be in force on or before 03 September 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)

STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 3

Simplified Customs declaration process

Modifications etc. (not altering text)

- C1** Pt. 4 Ch. 3 s. 3 revocation of earlier affecting provision S.I. 2019/326, reg. 9(2)(c) (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(f)**
- C2** 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.

[^{F1}SECTION A1

Transitional EIDR simplified Customs declarations process

Textual Amendments

- F1** Pt. 4 Ch. 3 s. A1 inserted (29.10.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(2)(4), **3(5)**; [S.I. 2020/1643](#), reg. 2, Sch.

Definitions: transitional EIDR simplified Customs declaration process

29A.—(1) “Transitional EIDR simplified Customs declaration process” means the process in relation to Customs declarations provided by regulation 29C such that the requirements made by or under Part 1 of the Act in relation to Customs declarations which would otherwise apply are disapplied or simplified.

(2) “Transitional EIDR procedure” has the meaning given in regulation 29D(1).

Persons eligible to complete Part 1 of the transitional EIDR simplified Customs declaration process

29B.—(1) A person is an “eligible person” for the purposes of this section if the person is not subject to a notice given by an HMRC officer under paragraph (2) in relation to the importation of goods.

(2) An HMRC officer may give a notice to a person if, in the opinion of the officer, the person ought not to be regarded as a fit and proper person for the purposes of this section.

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(3) In determining whether to give a notice under paragraph (2) the officer must take into account such matters as are specified in a notice published by HMRC.

(4) HMRC must—

- (a) publish a notice specifying matters for the purposes of paragraph (3); and
- (b) include as a matter in that notice whether the person, and any directors or senior employees 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 of any breaches; and
 - (ii) relevant to the suitability of that person to be an eligible person.

(5) A person is subject to a notice given by an HMRC officer under paragraph (2) 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) An HMRC officer may, by notice, withdraw a notice given to a person under paragraph (2), and the person ceases to be subject to the notice under paragraph (2) from the time and date specified in the notice of withdrawal, in relation to any importation of goods after that time.

(8) A decision by an HMRC officer that a person ought not to be regarded as a fit and proper person for the purposes of this section is to be treated—

- (a) as a relevant decision for the purposes of Chapter 2 of Part 1 of the Finance Act 1994 (reviews and appeals); and
- (b) as an ancillary matter for the purposes of section 16 of that Act (powers of appeal tribunal).

(9) In this regulation, any reference to the time a notice is given means the time at which the HMRC officer issues the notice.

Modifications etc. (not altering text)

C3 Reg. 29B(4)(b) modified (31.12.2020) by S.I. 2019/385, reg. 5(6A) (as inserted by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **8(2)(a)**; S.I. 2020/1643, reg. 2, Sch.)

Transitional EIDR simplified Customs declaration process

29C.—(1) The transitional EIDR simplified Customs declaration process is the making of a Customs declaration in two parts, comprising—

- (a) Part 1: a transitional simplified Customs declaration, which must be made—
 - (i) using the transitional EIDR procedure;
 - (ii) by an eligible person; and
 - (iii) by no later than the end of the period which applies to making the Customs declaration in respect of the goods; and
- (b) Part 2: a transitional supplementary Customs declaration, which must be made—
 - (i) by a person authorised to use the simplified Customs declaration process under regulation 31 (“the authorised declarant”); and

(ii) by no later than the end of the period specified in a notice published by HMRC.

(2) To comply with the transitional EIDR simplified Customs declaration process a person who makes a transitional simplified Customs declaration (“the primary declarant”) must ensure that a Customs declaration of the type which applies in respect of the chargeable goods is made in the two parts described in paragraph (1).

(3) The transitional EIDR simplified Customs declaration process may not be used to declare goods imported, or to be imported, on or after [F21st January 2022].

(4) The transitional EIDR simplified Customs declaration process may not be used in respect of—

- (a) a declaration for a Customs procedure other than the free-circulation procedure;
- (b) a declaration of goods which were not Union goods immediately before they were imported into the United Kingdom;
- (c) a declaration of excise goods, within the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010; or
- (d) a declaration of such controlled goods as are specified in a notice published by HMRC (“controlled goods”).

(5) HMRC must publish—

- (a) a notice specifying a period for the purposes of paragraph (1)(b)(ii); and
- (b) a notice specifying controlled goods for the purposes of paragraph (4)(d).

(6) A Customs agent—

- (a) may only complete Part 1 of the transitional EIDR simplified Customs declaration process acting as a direct agent if—
 - (i) the agent is an eligible person;
 - (ii) the principal of the agent is an eligible person; and
 - (iii) the principal is established in the United Kingdom;
- (b) may complete Part 2 of the transitional EIDR simplified Customs declaration process acting as a direct agent if—
 - (i) the agent is an authorised declarant; and
 - (ii) the principal of the agent is established in the United Kingdom.

(7) A Customs agent may not complete Part 1 or Part 2 of the transitional EIDR simplified Customs declaration process acting as an indirect agent on behalf of the principal of the agent if the principal is not an eligible person.

(8) By the end of the period which applies to the making of the transitional simplified Customs declaration, the primary declarant must make available for inspection by an HMRC officer any documents required to accompany the declaration.

(9) Subject to regulation 29F, by the end of the period which applies to the making of the transitional supplementary Customs declaration, the authorised declarant must make available for inspection by an HMRC officer any documents required to accompany the declaration.

(10) In this regulation “Union goods” has the same meaning as it has in article 5(23) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as it has effect in EU law.

Textual Amendments

- F2** Words in [reg. 29C\(3\)](#) substituted (1.7.2021) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/697\)](#), regs. 1, **2(2)**

Status: Point in time view as at 01/07/2021.

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Modifications etc. (not altering text)

- C4** Reg. 29C(6) modified (31.12.2020) by S.I. 2019/385, reg. 5(6B) (as inserted by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **8(2)(a)**; S.I. 2020/1643, reg. 2, Sch.)

Transitional EIDR procedure

29D.—(1) “Transitional EIDR procedure” means to make a transitional simplified Customs declaration by way of entering into a transitional EIDR electronic system—

- (a) the declaration;
- (b) the information required to be contained in the declaration; and
- (c) the documents required to accompany the declaration.

(2) Acceptance of the Customs declaration and release of the goods to the free-circulation procedure are to be treated as occurring at the later of—

- (a) the time of completion of the transitional EIDR procedure; and
- (b) the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.

(3) In paragraph (1), “transitional EIDR electronic system” means an electronic system which is—

- (a) operated by the person making the transitional simplified Customs declaration; and
- (b) used for keeping and maintaining records (“transitional EIDR records”) of the matters in sub-paragraphs (a) to (c) of paragraph (1).

Transitional EIDR procedure – verification

29E.—(1) An eligible person who makes a transitional simplified Customs declaration must, when required to do so by an HMRC officer—

- (a) allow access by the officer to the transitional EIDR electronic system operated by the person; or
- (b) provide to the officer from that system such information,

as the officer reasonably requires in order to verify transitional EIDR records or records showing whether or not any goods have been imported which are subject to a prohibition or restriction on import imposed under an enactment.

(2) Where paragraph (1) applies, the chargeable goods to which the records relate are not discharged from the Customs procedure until—

- (a) the verification has occurred to the officer’s satisfaction; or
- (b) the officer confirms the goods are discharged notwithstanding that such verification has not occurred.

Extended periods to make available documents for inspection

29F.—(1) In any particular case, an HMRC officer may extend the period referred to in regulation 29C(9), within which the authorised declarant must make available for inspection by an HMRC officer documents required to accompany a transitional supplementary Customs declaration.

(2) But any such extended period must not exceed such period as may be specified in a notice published by HMRC.]

SECTION 1

General

Definition: simplified Customs declaration process

30.—(1) “Simplified Customs declaration process” means the process in relation to Customs declarations provided by regulation 32 such that the requirements made by or under Part 1 of the Act in relation to Customs declarations which would otherwise apply are disapplied or simplified.

(2) The simplified Customs declaration process does not apply to a Customs declaration made for a transit procedure ^{M1}.

Commencement Information

I1 Reg. 30 in force at 2.1.2019 for specified purposes, see reg. 1(4)(b)

I2 Reg. 30 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M1 See Part 3 of Schedule 2 to the Act concerning a declaration of goods for a transit procedure.

Persons authorised to use the simplified Customs declaration process

31.—(1) A person (“an authorised declarant”) may use the simplified Customs declaration process if authorised to do so by HMRC.

(2) Subject to [^{F3}paragraph (4)], the eligibility criteria to be so authorised are that ^{F4}...—

(a) [^{F5}the person] meets the criteria which apply to be approved as an authorised economic operator as provided by [^{F6}regulation 93(1)(c) and (d)], as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised declarant;

(b) [^{F7}the person] demonstrates to an HMRC officer that appropriate procedures are in place such that the person can use the simplified Customs declaration process competently; [^{F8}and]

[^{F9}(c) the person—

(i) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee; or

(ii) is approved to defer payment of a liability to import duty in accordance with regulation 43.]

^{F10}(d)

(3) HMRC may publish a notice setting out appropriate procedures for the purposes of paragraph (2)(b).

(4) A person who is an authorised economic operator may be authorised as an authorised declarant even if the person does not meet the eligibility criterion in paragraph (2)(b).

^{F11}(4A)

(5) An authorisation may be given in respect of—

(a) a Customs declaration to be made which is identified in the authorisation; or

(b) Customs declarations of a type, and to be made within a period, which are identified in the authorisation.

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(6) The simplified Customs declaration process must be used in compliance with any conditions contained in the authorisation.

(7) The simplified Customs declaration process may not be used by a Customs agent^{M2} in respect of a Customs declaration where—

- (a) the principal of the agent is an authorised declarant;
- (b) the agent is not an authorised declarant; and
- (c) the agent intends to act as an indirect agent on behalf of the principal in making the Customs declaration.

[^{F12}(8) A Customs agent may use the simplified Customs declaration process if—

- (a) the agent is an authorised declarant;
- (b) the agent intends to act as a direct agent on behalf of the principal of the agent in making the Customs declaration; and
- (c) the principal is established in the United Kingdom.]

Textual Amendments

- F3** Words in reg. 31(2) substituted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(i)(aa)**
- F4** Words in reg. 31(2) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(i)(bb)**
- F5** Words in reg. 31(2)(a) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(ii)**
- F6** Words in reg. 31(2) substituted (1.10.2020) by [The Customs \(Bulk Customs Declaration and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/967\)](#), regs. 1(3), **7(4)**
- F7** Words in reg. 31(2)(b) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(iii)(aa)**
- F8** Word in reg. 31(2)(b) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(iii)(bb)**
- F9** Reg. 31(2)(c) substituted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(iv)**
- F10** Reg. 31(2)(d) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(a)(v)**
- F11** Reg. 31(4A) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(6)(b)**
- F12** Reg. 31(8) inserted (21.3.2019 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2)(4)(a), **9(2)(d)**; S.I. 2020/1643, reg. 2, Sch.

Modifications etc. (not altering text)

- C5** Reg. 31(7)(a) revocation of earlier affecting provision S.I. 2019/326, reg. 9(2)(c) (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(b)**
- C6** Reg. 31(8)(c) modified (31.12.2020) by S.I. 2019/385, reg. 5(6C) (as inserted by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **8(2)(a)**; S.I. 2020/1643, reg. 2, Sch.)

Commencement Information

- I3** Reg. 31 in force at 2.1.2019 for specified purposes, see reg. 1(4)(b)
- I4** Reg. 31 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1643, reg. 2, Sch.

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Marginal Citations

M2 For Customs agents and indirect agents, see section 21 of the Act.

Simplified Customs declaration process

32.—(1) To comply with the simplified Customs declaration process, an authorised declarant must make the type of Customs declaration which applies in respect of the chargeable goods ^{M3} 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 regulation 33.

(2) Subject to regulation 34, by the end of the period which respectively applies to the making of the simplified Customs declaration or the supplementary Customs declaration, the authorised declarant must make available for inspection by an HMRC officer any documents required to accompany the respective declarations.

(3) Notification by HMRC to the authorised declarant that the part of the Customs declaration which is the simplified Customs declaration is accepted, is notification of acceptance of the Customs declaration.

- ^{F13}(4)
- ^{F13}(5)
- ^{F13}(6)
- ^{F13}(7)

Textual Amendments

F13 Reg. 32(4)-(7) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **6(11)**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

I5 Reg. 32 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

M3 “Chargeable goods” is defined in section 2 of the Act.

Periods to make supplementary Customs declarations

33.—(1) Paragraph (2) applies where—

- (a) further to the acceptance of a Customs declaration, HMRC is required to calculate the amount of import duty; and
- (b) the Customs declaration—
 - (i) is not a declaration which applies to different consignments of chargeable goods imported over a period; and
 - (ii) is not a declaration for a temporary admission procedure ^{M4} where a partial relief from import duty applies.

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(2) Where this paragraph applies, the period for the purposes of regulation 32(1)(b) is 10 days beginning with the date of release of the chargeable goods to the applicable Customs procedure.

(3) In any other case, the period for the purposes of regulation 32(1)(b) ends with the fourth working day after the end of the calendar month to which the declaration applies.

^{F14}(4)

Textual Amendments

F14 Reg. 33(4) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **6(14)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I6 Reg. 33 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

M4 “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.

Extended periods to make available documents for inspection

34.—(1) In [^{F15}any particular] case, an HMRC officer may extend the period required by regulation 32(2) to make available for inspection by an HMRC officer documents required to accompany a supplementary Customs declaration.

(2) But any such extended period must not exceed—

- (a) except in respect of documents which concern the value of the chargeable goods, the period of 120 days beginning with the date of release of the chargeable goods to the applicable Customs procedure; and
- (b) in respect of documents which concern the value of the chargeable goods, the period of three years beginning with the date of release of the chargeable goods to the applicable Customs procedure.

Textual Amendments

F15 Words in reg. 34(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(15)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I7 Reg. 34 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Exceptions to requirement to make a supplementary Customs declaration

35.—(1) A supplementary Customs declaration is not required in respect of chargeable goods where the Customs procedure for which the goods are declared by the authorised declarant is a storage procedure ^{M5}.

[^{F16}(2) A supplementary Customs declaration is not required in respect of chargeable goods where—

- (a) the goods were declared for a special procedure other than the transit procedure (the first declaration);
- (b) the first declaration—

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- (i) was not made using the simplified Customs declaration process; or
- (ii) a supplementary declaration was made in relation to the goods in accordance with this section;
- (c) the goods are subsequently declared for the temporary admission procedure by an authorised declarant (the subsequent declaration);
- (d) HMRC accept the subsequent declaration;
- (e) acceptance of the subsequent declaration discharges the special Customs procedure for which the first declaration was made;
- (f) the subsequent declaration is made using the EIDR procedure; and
- (g) the person named in the first declaration and the subsequent declaration are the same person where the special Customs procedure discharged under sub-paragraph (e) was—
 - (i) the inward processing procedure;
 - (ii) the temporary admission procedure;
 - (iii) the authorised use procedure; or
 - (iv) the storage procedure where the goods were kept in a private customs warehouse;]
- (3) A supplementary Customs declaration is not required in respect of chargeable goods where—
 - (a) the value of the goods does not exceed £900 and the weight of the goods does not exceed 1000kg;
 - (b) an HMRC officer considers that all the information required to discharge the goods from the Customs procedure has been provided by or with the simplified Customs declaration without the need for a supplementary Customs declaration; and
 - (c) the simplified Customs declaration is not made by the EIDR procedure.
- (4) Paragraphs (1) to (3) do not apply where—
 - (a) the chargeable goods are subject to a quota;
 - (b) the amount of import duty is dependent on whether or not the quota has been exceeded;
 - (c) whether or not the quota has been exceeded is determined by reference to the time when a Customs declaration is accepted; and
 - (d) to enable an HMRC officer to determine the amount of import duty, the information provided in, or accompanying, a supplementary Customs declaration is required.
- (5) In a case to which paragraph (4) applies—
 - (a) a request that HMRC apply the tariff which applies if the quota is not exceeded must be included in the supplementary Customs declaration; and
 - (b) where the simplified Customs declaration is made using the EIDR procedure, the time when the declaration is entered into the EIDR electronic system is the time by reference to which it is determined whether or not the quota has been exceeded.

[^{F17}(6) For the purposes of this regulation “private customs warehouse” means a customs warehouse that may only be used to store goods by the person approved to operate that warehouse.]

Textual Amendments

F16 Reg. 35(2) substituted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(10)(a)**; S.I. 2020/1643, reg. 2, Sch.

F17 Reg. 35(6) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(10)(b)**; S.I. 2020/1643, reg. 2, Sch.

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Commencement Information

I8 Reg. 35 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

M5 “A storage procedure” is defined in paragraph 2 of Schedule 2 to the Act.

SECTION 2

Simplified Customs declarations using the EIDR procedure

EIDR procedure

36.—(1) “EIDR procedure” means to make a simplified Customs declaration by way of entering into an EIDR electronic system—

- (a) the declaration;
- (b) the information required to be contained in the declaration; and
- (c) the documents required to accompany the declaration.

(2) But no simplified Customs declaration may be made using the EIDR procedure in respect of—

- ^{F18}(a)
- (b) a declaration for a transit procedure;
- ^{F19}(c) a declaration for the free-circulation procedure or an authorised use procedure where, were the declaration made and accepted, the goods would be subject to the suspension of excise duty; or]
- (d) a Customs declaration which also is required to constitute an entry summary declaration.

^{F20}(2A) If an HMRC officer is satisfied the goods have been presented to Customs on import, acceptance of the Customs declaration and release of the goods to the free-circulation procedure are to be treated as occurring at the later of—

- (a) the time of completion of the EIDR procedure; and
- (b) the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.]

(3) In paragraph (1), “EIDR electronic system” means an electronic system which is—

- (a) operated by the person making the Customs declaration; and
- (b) used for keeping and maintaining records (“EIDR records”) of the matters in subparagraphs (a) to (c) of paragraph (1).

Textual Amendments

F18 Reg. 36(2)(a) omitted (31.12.2020) by virtue of [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **11(11)**; S.I. 2020/1643, reg. 2, Sch.

F19 Reg. 36(2)(c) substituted (31.10.2019) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019](#) (S.I. 2019/1346), regs. 1(3)(a), **2(9)**

F20 Reg. 36(2A) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1234), regs. 1(2), **3(11)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I9 Reg. 36 in force at 2.1.2019 for specified purposes, see reg. 1(4)(b)

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 3 is up to date with all changes known to be in force on or before 03 September 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)

110 Reg. 36 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1643, reg. 2, Sch.

Persons authorised to use the EIDR procedure

37.—(1) A person [^{F21}(“an authorised EIDR declarant”)] may ^{F22}... use the EIDR procedure if authorised to do so by HMRC.

[^{F23}(1A) Use of the EIDR procedure by an authorised EIDR declarant is to be treated as a transitional simplified Customs declaration for the purposes of regulation 29C(1)(a) where—

- (a) the authorised EIDR declarant is an eligible person for the purposes of section A1;
- (b) the declaration is not of a type excluded from the transitional EIDR procedure by virtue of regulation 29C(4); and
- (c) the use of the EIDR procedure occurs on or before [^{F24}31st December 2021].]

^{F25}(2)

(3) ^{F26}...The eligibility criteria to be so authorised are that ^{F26}...—

^{F27}(a) [^{F28}the person] meets the criteria which apply to be approved as an authorised economic operator as provided by regulation 93(1)(c), (d), (e) and (g), as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised EIDR declarant; [^{F29}and]

[^{F30}(b) the person—

- (i) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee; or
- (ii) is approved to defer payment of a liability to import duty in accordance with regulation 43.]

^{F31}(c)

^{F32}(3A)

(4) The authorisation as an authorised EIDR declarant must identify any conditions which apply in respect of using the EIDR procedure, which may include—

- (a) whether or not notification to HMRC is required when a Customs declaration has been made using the procedure; or
- (b) a requirement to provide information to the operator of a temporary storage facility such that the operator can determine when the chargeable goods which are the subject of a Customs declaration cease to be subject to the control of an HMRC officer under paragraph 1(2) of Schedule 1 to the Act.

(5) An authorised EIDR declarant must, when required to do so by an HMRC officer—

- (a) allow access by the officer to the EIDR electronic system operated by the declarant; or
- (b) provide to the officer from that system such information,

as the officer reasonably requires in order to verify EIDR records or records showing whether or not any goods have been imported which are subject to a prohibition or restriction on import imposed under an enactment.

(6) Where paragraph (5) applies, the chargeable goods to which the records relate are not discharged from the Customs procedure until—

- (a) the verification has occurred to the officer's satisfaction; or
- (b) the officer confirms the goods are discharged notwithstanding that such verification has not occurred.

Status: Point in time view as at 01/07/2021.

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 3 is up to date with all changes known to be in force on or before 03 September 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)

- [^{F33}(7) A Customs agent may use the EIDR procedure if—
- (a) the agent is an authorised EIDR declarant;
 - (b) the agent intends to act as a direct agent on behalf of the principal of the agent in making the Customs declaration; and
 - (c) the principal is established in the United Kingdom.]

Textual Amendments

- F21** Words in reg. 37(1) inserted (21.3.2019 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2)(4)(a), **9(4)(a)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F22** Word in reg. 37(1) omitted (21.3.2019 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2)(4)(a), **9(4)(a)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F23** Reg. 37(1A) inserted (31.12.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(2), **3(7)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F24** Words in reg. 37(1A)(c) substituted (1.7.2021) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/697\)](#), regs. 1, **2(3)**
- F25** Reg. 37(2) omitted (21.3.2019 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2)(4)(a), **9(4)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F26** Words in reg. 37(3) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(7)(b)(i)**
- F27** Word in reg. 37(3)(a) omitted (21.3.2019 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2)(4)(a), **9(4)(c)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F28** Words in reg. 37(3)(a) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(7)(b)(ii)(aa)**
- F29** Word in reg. 37(3)(a) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(7)(b)(ii)(bb)**
- F30** Reg. 37(3)(b) substituted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(7)(b)(iii)**
- F31** Reg. 37(3)(c) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(7)(b)(iv)**
- F32** Reg. 37(3A) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(7)(c)**
- F33** Reg. 37(7) inserted (21.3.2019 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2)(4)(a), **9(4)(e)** (as amended (29.10.2020) by S.I. 2020/1088, regs. 1(3), **6(2)(e)**); S.I. 2020/1643, reg. 2, Sch.

Modifications etc. (not altering text)

- C7** Reg. 37(7)(c) modified (31.12.2020) by S.I. 2019/385, reg. 5(6D) (as inserted by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **8(2)(a)**; S.I. 2020/1643, reg. 2, Sch.)

Commencement Information

- I11** Reg. 37 in force at 2.1.2019 for specified purposes, see [reg. 1\(4\)\(b\)](#)
- I12** Reg. 37 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1643, reg. 2, Sch.

^{F34}Fixed transport installations

37B.—(1) The notification required by regulation 4(1) is deemed given when the operator of a fixed transport installation makes an entry in that operator's commercial records certifying that the chargeable goods imported into the United Kingdom using that installation—

- (a) have arrived at the operator's plant; or
- (b) have been accepted into the distribution network for those goods.

(2) That operator or the consignee of those goods is deemed to be authorised under regulation 37(1) for the purposes of that importation as governed by this regulation—

- (a) if that operator or consignee is established in the United Kingdom, and
- (b) if the simplified Customs declaration in regulation 36(1) is for the free-circulation procedure.

(3) Regulation 37(7) applies in relation to that operator or consignee as if the words “as a direct agent” in sub-paragraph (b), and the words of sub-paragraph (c), are omitted.

(4) Regulations 36(2) and 37(1A) to (4), and (6), do not apply in the case of that operator or consignee.

(5) But to comply with the EIDR procedure in regulation 36(1), that operator or consignee must—

- (a) make the Customs declaration in two parts comprising—
 - (i) a simplified Customs declaration which must be made as soon as practicable after the entry in records in paragraph (1), and
 - (ii) a supplementary Customs declaration which must be made not later than the fourth working day after the end of the month in which that entry is made (or, if the entry is made before ^{F35}1st January 2022], not later than the end of a period specified for this purpose in a notice published by HMRC);
- (b) comply with stipulations made in a notice published by HMRC for the purposes of this regulation and the goods in question, about—
 - (i) keeping records and making them available to an HMRC officer,
 - (ii) making declarations for appropriate time periods,
 - (iii) making declarations for given amounts of goods, and
 - (iv) the proper operation of the procedure.

(6) A notice in paragraph (5) may be modified, amended, replaced or withdrawn by a further such notice.

(7) An indirect agent making the declaration in paragraph (5)(a) on behalf of the operator or consignee must comply with the stipulations mentioned in paragraph (5)(b).

(8) Where there is compliance with the EIDR procedure as modified by paragraphs (2) to (5)(a), the notifications by HMRC under paragraphs 11(1) and 17(4) of Schedule 1 to the Act are presumed given.

(9) An operator or consignee who breaches the EIDR procedure as modified by paragraphs (2) to (7) ceases being covered by paragraph (2) in relation to any further such importation unless and until an HMRC officer makes a decision to permit resumption (but an officer may make a decision that the authorisation is not to resume).

(10) An agent who breaches the EIDR procedure as modified by paragraphs (2) to (7) ceases being authorised under regulation 37(1), and the authorisation is revoked.

(11) A “fixed transport installation” for these purposes is a pipe-line described by section 65 of the Pipe-lines Act 1962 or any technical means used for the continuous transport of electricity, gas or oil.

Status: Point in time view as at 01/07/2021.

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(12) This regulation only applies in relation to an importation if the operator or consignee so elects.

(13) Paragraphs (9) and (10) do not apply to any authorisation except for the purposes of this regulation.

(14) This regulation does not have effect in relation to an importation of goods into Northern Ireland.]

Textual Amendments

- F34** Reg. 37B inserted (31.12.2020) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1552\)](#), regs. 1(2), **2(7)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F35** Words in reg. 37B(5)(a)(ii) substituted (1.7.2021) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/697\)](#), regs. 1, **2(4)**

Persons authorised to use the simplified Customs declaration process and EIDR procedure – transitional authorisations

^{F36}**37A.**

Textual Amendments

- F36** Reg. 37A omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **3(8)**

Status:

Point in time view as at 01/07/2021.

Changes to legislation:

The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 3 is up to date with all changes known to be in force on or before 03 September 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.