
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 1

Preliminary

Interpretation

14. In this Part—

“authorised declarant” has the meaning given by regulation 31(1);

“Customs office” means premises used by HMRC for the purposes of exercising its functions under the Act;

“EIDR procedure” has the meaning given by regulation 36(1);

“EIDR electronic system” has the meaning given by regulation 36(3);

“EIDR records” has the meaning given by regulation 36(3)(b);

“Oral or By conduct list” means the document entitled “List of Goods Applicable to Oral and By Conduct Declarations, version 1, dated 27 November 2018”(1);

“simplified Customs declaration” and “supplementary Customs declaration” mean the two parts of a Customs declaration identified as such in a public notice given by HMRC Commissioners under paragraph 7(1) of Schedule 1 to the Act which notice specifies the information to be contained in, and the documents to accompany, the respective parts;

“simplified Customs declaration process” has the meaning given by regulation 30(1).

CHAPTER 2

Customs declarations

SECTION 1

UK establishment and goods excluded from sections 2 to 4 of this chapter

Eligibility of persons to make Customs declarations: UK establishment

15.—(1) Subject to paragraph (2), a person eligible(2) to make a Customs declaration in respect of chargeable goods(3) may not do so unless the person is established in the United Kingdom.

(1) Available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(2) Persons eligible are set out at paragraph 2(1) of Schedule 1 to the Act.

(3) “Chargeable goods” is defined in section 2 of the Act.

- (2) The requirement provided by paragraph (1) does not apply to—
- (a) a person who declares chargeable goods for a special Customs procedure⁽⁴⁾ except a storage procedure;
 - (b) a Customs agent⁽⁵⁾ acting in that capacity; or
 - (c) a person who makes a Customs declaration of a type described in sections 2 to 4 of this chapter.

Goods excluded from sections 2 to 4

16. None of the provisions in sections 2 to 4 of this chapter apply to chargeable goods which are the subject of—

- (a) an application for repayment or remission of import duty which has not been rejected or determined;
- (b) a tariff suspension further to any regulations made under section 12 of the Act; or
- (c) a restriction on import imposed under an enactment, except that regulation 22⁽⁴⁾ applies notwithstanding that the chargeable goods are the subject of such a restriction.

SECTION 2

Customs declarations made orally

Customs declarations made orally: general

17.—(1) The following regulations of this section are subject to paragraphs (2) and (3).

(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) An individual may make a Customs declaration orally on behalf of another person (“P”) where—

- (a) the individual is an employee or officer of P;
- (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.

(4) “Special Customs procedure” is defined in section 3(4) of the Act.

(5) Requirements of establishment in respect of Customs agents are imposed by regulation 80(1).

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

18. An individual may make a Customs declaration for the free-circulation procedure⁽⁶⁾ 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 £900; and
 - (iii) the weight of the goods does not exceed 1000kg.

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 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.

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⁽⁷⁾ orally in respect of goods which are portable musical instruments where the individual—

- (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—

- (a) packaging used to contain goods which are being imported, where the packaging—
 - (i) is intended for export on completion of that use in accordance with the applicable export provisions⁽⁸⁾; and
 - (ii) has a permanent, indelible marking showing the name and address of the person who is established outside of the United Kingdom to whom the packaging is to be exported;
- (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.

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.

⁽⁶⁾ “The free-circulation procedure” is defined in section 3 of the Act.

⁽⁷⁾ “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.

⁽⁸⁾ Section 35 defines for the purposes of Part 1 of the Act what is meant by an export of goods from the United Kingdom being in accordance with the applicable export provisions.

SECTION 3*Customs declarations made in paper form***Customs declarations made in paper form**

22.—(1) An individual who is a qualifying traveller may make a Customs declaration in an appropriate paper form in respect of goods carried at the time of import by the individual.

(2) In paragraph (1), “appropriate paper form” means the form provided by a notice published by HMRC.

(3) HMRC must publish such notice.

(4) A person may make a Customs declaration for a transit procedure⁽⁹⁾ or a temporary admission procedure by means of—

- (a) a carnet;
- (b) in cases of import by rail, a consignment note; or
- (c) in cases of import by air, a manifest,

as appropriate to the procedure and the goods.

(5) In paragraph (4)—

- (a) “carnet” means a document as so described in—
 - (i) the ATA Convention;
 - (ii) the Istanbul Convention; or
 - (iii) the TIR Convention,

where the form of the carnet is that provided by the version of the relevant convention which is current at the time the declaration is made;

- (b) “consignment note” means a document as so described in Annex B (Uniform Rules concerning the Contract of International Carriage of Goods by Rail) to the Convention concerning International Carriage by Rail (9 May 1980) and where the form of the note is that provided by the version of Annex B⁽¹⁰⁾ which is current at the time the declaration is made;
- (c) “manifest” means a document as so referred to in Chapter VII of Annex I to the Convention on a Common Transit Procedure (Interlaken, 20 May 1987) and where the form of the manifest is that provided by the version of the Convention⁽¹¹⁾ which is current at the time the declaration is made.

SECTION 4*Customs declarations made by conduct***Customs declarations made by conduct: general**

23.—(1) The following regulations of this section are subject to paragraph (2).

⁽⁹⁾ “A transit procedure” is defined in paragraph 5 of Schedule 2 to the Act.

⁽¹⁰⁾ The current edition of the Convention is dated 1 December 2010 and the current edition of Annex B is dated 1 May 2016. The Convention and Annex are available from: <https://cit-rail.org/en/rail-transport-law/cotif/>. Available in hard copy from the International Rail Transport Committee, General Secretariat, Weltpoststrasse 20, CH-3015 Bern, Switzerland. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

⁽¹¹⁾ Available electronically from https://www.unece.org/fileadmin/DAM/tir/handbook/english/newtirhand/TIR-6Rev10_En.pdf. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(2) A Customs declaration which would, by virtue of provision made by this section, be a Customs declaration made by conduct 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 conduct occurs.

(3) An individual may make a Customs declaration by conduct on behalf of another person (“P”) where—

- (a) the individual is an employee or officer of P;
- (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.

Free-circulation procedure: baggage, musical instruments and other goods

24.—(1) An individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of the goods listed in Part C (baggage, musical instruments and other 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.

(2) The conduct referred to in paragraph (1) is where the individual as a pedestrian enters a channel of a Customs office whilst taking the goods with the individual.

(3) For the purposes of paragraph (2), the channel must be—

- (a) the first such channel available to the individual to make a Customs declaration after arrival in the United Kingdom; and
- (b) either—
 - (i) signed as “Green” or “Nothing to declare”; or
 - (ii) the only channel which exists or is operating.

Free-circulation procedure: miscellaneous goods

25.—(1) Subject to paragraph (4), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of the goods listed in Part D (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.

(2) The conduct referred to in paragraph (1) is where—

- (a) the individual drives a vehicle in a lane past a Customs office or the individual allows himself or herself to be carried in a vehicle which is so driven; and
- (b) the vehicle has prominently displayed on its windscreen a sticker stating “Nothing to declare”.

(3) For the purposes of paragraph (2)(a), the Customs office must be the first such office available to the individual to make a Customs declaration after arrival in the United Kingdom and the lane must be designated as a lane to be used for the purpose of making a Customs declaration by conduct as provided by this regulation.

(4) The goods to which paragraph (1) applies must be, as appropriate, the vehicle or carried in the vehicle.

Free-circulation procedure: posted goods

26.—(1) Subject to paragraph (3), a person may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of goods which are to be

delivered by the postal system and consist of goods in respect of which, at the time of import, a relief from import duty is available to the addressee of the goods.

(2) The conduct referred to in paragraph (1) is where the person allows the goods to be imported into the United Kingdom by submitting them to the postal system.

(3) But such a declaration is to be treated as withdrawn if the goods are not delivered by the postal system in the normal course of post.

Temporary admission procedure: miscellaneous goods

27.—(1) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (2) in respect of goods which are—

- (a) portable musical instruments where the individual—
 - (i) is a qualifying traveller; and
 - (ii) the instruments are intended to be used for professional purposes in the United Kingdom;
- (b) intended to be used to relieve the effects of a disaster affecting the United Kingdom; or
- (c) listed in Part E (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.

(2) The conduct referred to in paragraph (1) is that described in regulation 24(2) or 25(2).

(3) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in regulation 25(2) in respect of goods which are listed in Part F (means of transport, pallets and containers) 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.

SECTION 5

Customs declarations: consequential provision

Customs declarations made orally: notification and acceptance

28.—(1) This regulation applies in respect of chargeable goods where a Customs declaration is made orally as provided by section 2 of this chapter.

(2) The following are treated as occurring when an HMRC officer gives the information described in regulation 17(3)(b)—

- (a) notification of importation of the goods; and
- (b) acceptance⁽¹²⁾ of the Customs declaration and notification of its acceptance to the declarant.

Customs declarations made by conduct: notification, acceptance and discharge

29.—(1) Paragraphs (2) to (4) apply in respect of chargeable goods where a Customs declaration for the free-circulation procedure is made by conduct as provided by section 4 of this chapter.

(2) In relation to regulations 24 and 25—

- (a) notification of importation of the goods is to be treated as occurring on entering the channel of a Customs office or the lane past a Customs office, as the case may be; and

⁽¹²⁾ See paragraphs 10 and 12 of Schedule 1 to the Act on acceptance of Customs declarations.

- (b) acceptance of the Customs declaration and discharge of the goods from the free-circulation procedure are to be treated as occurring on exiting the channel or the lane, as the case may be.
- (3) In relation to regulation 26, the following are treated as occurring when the goods are delivered by the postal system to the addressee in the United Kingdom in the normal course of post—
 - (a) notification of importation of the goods;
 - (b) acceptance of the Customs declaration; and
 - (c) discharge⁽¹³⁾ of the goods from the free-circulation procedure.
- (4) Where paragraph (2) or (3) applies, no notification of the acceptance or discharge is required to be made to the declarant.
- (5) Where a Customs declaration for a temporary admission procedure is made by conduct as provided by regulation 27—
 - (a) notification of importation of the goods is to be treated as occurring on undertaking the conduct; and
 - (b) acceptance of the Customs declaration is to be treated as occurring on completing the conduct.
- (6) Where paragraph (5) applies, no notification of the acceptance is required to be made to the declarant.

CHAPTER 3

Simplified Customs declaration process

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⁽¹⁴⁾.

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 paragraph (4), the eligibility criteria to be so authorised are that the person—
 - (a) meets the criteria which apply to be approved as an authorised economic operator as provided by regulation 93(1)(b) and (c), as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised declarant;
 - (b) demonstrates to an HMRC officer that appropriate procedures are in place such that the person can use the simplified Customs declaration process competently; and

⁽¹³⁾ See paragraph 17 of Schedule 1 to the Act on discharge of goods from a Customs procedure.

⁽¹⁴⁾ See Part 3 of Schedule 2 to the Act concerning a declaration of goods for a transit procedure.

- (c) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee⁽¹⁵⁾.
- (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).
- (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.
- (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⁽¹⁶⁾ 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.

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⁽¹⁷⁾ 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.
- (4) Subject to paragraph (6), a supplementary Customs declaration may only be made in respect of goods imported during the calendar month immediately before it is made.
- (5) Paragraph (6) applies where—
- (a) a supplementary Customs declaration is required to be made by an authorised declarant for the period beginning on exit day and ending immediately before 1st April 2019 (“the residual period”); and
 - (b) on or before the date on which the declaration is required to be made for the residual period, the authorised declarant is aware that a supplementary customs declaration will be required by the declarant for April 2019.

⁽¹⁵⁾ “Comprehensive guarantee” is defined in paragraph 8(1)(b) of Schedule 6 to the Act.

⁽¹⁶⁾ For Customs agents and indirect agents, see section 21 of the Act.

⁽¹⁷⁾ “Chargeable goods” is defined in section 2 of the Act.

(6) The authorised declarant may include the matters required to be included in the supplementary Customs declaration for the residual period with the supplementary Customs declaration for April 2019.

(7) Where the authorised declarant makes the inclusion provided by paragraph (6), the requirement to make the supplementary Customs declaration in respect of the residual period by no later than the end of the applicable period set out in regulation 33 does not apply.

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⁽¹⁸⁾ where a partial relief from import duty applies.

(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.

(4) Paragraphs (2) and (3) are subject to regulation 32(7).

Extended periods to make available documents for inspection

34.—(1) In a 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.

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⁽¹⁹⁾.

(2) A supplementary Customs declaration is not required in respect of chargeable goods where—

- (a) the Customs procedure for which the goods are declared (“the current declaration”) by the authorised declarant is a special Customs procedure⁽²⁰⁾, except a storage procedure;

⁽¹⁸⁾ “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.

⁽¹⁹⁾ “A storage procedure” is defined in paragraph 2 of Schedule 2 to the Act.

⁽²⁰⁾ “Special Customs procedure” is defined in section 3(4) of the Act.

- (b) the goods were discharged to the current procedure by reason of previously being declared (“the previous declaration”) by the authorised declarant for a special Customs procedure;
 - (c) the previous declaration—
 - (i) was not made using the simplified Customs declaration process or, if it was so made, the declaration included making a supplementary Customs declaration; or
 - (ii) was made by the EIDR procedure; and
 - (d) the current declaration is made by the EIDR procedure.
- (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.

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—
- (a) a declaration for a storage procedure;
 - (b) a declaration for a transit procedure;

- (c) a declaration for the free-circulation procedure⁽²¹⁾ where, were the declaration made and the goods to which it would have related were discharged from the procedure, 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.
- (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).

Persons authorised to use the EIDR procedure

- 37.**—(1) A person may only use the EIDR procedure if authorised to do so by HMRC.
- (2) A person to whom paragraph (1) applies is “an authorised EIDR declarant”.
- (3) The eligibility criteria to be so authorised are that the person—
- (a) 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; and
 - (b) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee.
- (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.

⁽²¹⁾ See section 3(3)(a) of the Act.

CHAPTER 4

Customs declarations: different types of goods in consignments

Different types of goods in a consignment

38.—(1) This regulation applies where a consignment is imported which comprises different types of chargeable goods.

(2) In particular, goods which are subject to—

- (a) a restriction on import imposed under an enactment;
- (b) excise duty; or
- (c) different Customs procedures,

are goods of a different type to other goods in the consignment which are not so subject.

(3) If only one Customs declaration is made in respect of the consignment, there is to be treated as made by the declarant a separate declaration in respect of each different type of goods in the consignment.

(4) For the purposes of paragraph (3), and subject to paragraph (2), one declaration is to be treated as made in respect of those goods in the consignment which—

- (a) are equivalently classified under the customs tariff⁽²²⁾ with other goods in the consignment; or
- (b) are subject to an application to HMRC for a ruling further to section 24 of the Act to be treated as equivalently classified with other goods in the consignment, which application has not been determined or refused.

(5) Paragraph (6) applies where—

- (a) a declaration is treated as made in respect of goods by virtue of paragraph (4); and
- (b) but for paragraph (6), different rates of import duty would apply to the goods.

(6) Where this paragraph applies, the declaration is to be treated as declaring the goods for, as applicable, the higher or highest rate of import duty which applies to the goods.

CHAPTER 5

Advance electronic declarations by qualifying travellers

Advance electronic declarations by qualifying travellers

39.—(1) Paragraphs (2) and (3) apply in respect of goods imported by an individual who is a qualifying traveller which are personal gifts or non-commercial goods contained within the individual's accompanied baggage where—

- (a) a Customs declaration is made for the free-circulation procedure in respect of the goods;
- (b) the declaration is made in accordance with the electronic form specified in a public notice made under paragraph 4(a) of Schedule 1 to the Act;
- (c) the declaration is complete; and
- (d) a relief from import duty is not available in respect of the goods to the individual at the time of import.

(2) Notification of acceptance of the declaration is to be treated as occurring at the time that an HMRC officer is satisfied that the goods have been presented⁽²³⁾ to Customs on import.

⁽²²⁾ "Customs tariff" is defined in section 8 of the Act.

⁽²³⁾ See section 34 of the Act on presentation of goods.

(3) Notification of discharge of the goods from the free-circulation procedure is to be treated as occurring—

- (a) subject to paragraph (5), at the time when the individual as a pedestrian exits a channel of a Customs office whilst taking the goods with the individual; or
- (b) where the individual is driving, or being driven in, a vehicle carrying the goods which has prominently displayed on its windscreen a sticker stating “Nothing to declare”, at the time when the vehicle exits a lane past a Customs office.

(4) Paragraph (5) applies where—

- (a) the goods are delayed in transit to the United Kingdom;
- (b) in consequence, the individual as a pedestrian exits a channel of a Customs office without taking the goods with the individual; and
- (c) subsequently, the goods arrive in the United Kingdom.

(5) Notification of discharge of the goods from the free-circulation procedure is to be treated as occurring at the time an HMRC officer is satisfied that the goods have been presented to Customs on import.

(6) For the purposes of paragraph (3)(a), the channel must be—

- (a) the first such channel available to the individual to make a Customs declaration after arrival in the United Kingdom; and
- (b) either—
 - (i) signed as “Green” or “Nothing to declare”; or
 - (ii) the only channel which exists or is operating.

(7) For the purposes of paragraph (3)(b), the Customs office must be the first such office available to the individual to make a Customs declaration after arrival in the United Kingdom and the lane must be designated as a lane to be used for the purpose of making a Customs declaration.