STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 2

Customs declarations

SECTION 4

Customs declarations made by conduct

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.