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## STATUTORY INSTRUMENTS

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# 2018 No. 1248

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

### PART 4

#### Declarations

#### CHAPTER 3

#### Simplified Customs declaration process

#### SECTION 1

#### General

#### 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 <sup>M1</sup>.

[<sup>F1</sup>(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—
    - (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—

*Status: Point in time view as at 11/05/2021. This version of this provision has been superseded.*

*Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, Section 35 is up to date with all changes known to be in force on or before 08 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)*

- (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.
- [<sup>F2</sup>(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

- F1** 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.
- F2** 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.

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

#### Marginal Citations

- M1** “A storage procedure” is defined in paragraph 2 of Schedule 2 to the Act.

**Status:**

Point in time view as at 11/05/2021. This version of this provision has been superseded.

**Changes to legislation:**

The Customs (Import Duty) (EU Exit) Regulations 2018, Section 35 is up to date with all changes known to be in force on or before 08 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.