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STATUTORY INSTRUMENTS

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**2020 No. 1234**

**The Customs (Declarations) (Amendment and  
Modification) (EU Exit) Regulations 2020**

**PART 3**

**Amendments**

**Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018**

- 3.—**(1) The Customs (Import duty) (EU Exit) Regulations 2018 are amended as follows.
- (2) In regulation 4 (notification of importation)—
- (a) in paragraph (1) for “(3AA) and (3AB)”<sup>(1)</sup> substitute “(3AB) and (3AC)”;
- (b) in paragraph (3A)<sup>(2)</sup>, after paragraph (a) insert—
- “<sup>(aa)</sup> the goods were Union goods immediately before they were imported into the United Kingdom;”;
- (c) after paragraph (3AB)<sup>(3)</sup> insert—
- “(3AC) Where—
- (a) regulation 131F(3)<sup>(4)</sup> (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations) applies;
- (b) the goods were Union goods immediately before they were imported into the United Kingdom; and
- (c) a Customs declaration has been made in respect of the goods in accordance with regulation 131F(3),
- the person who made the Customs declaration in respect of the goods is deemed to have notified HMRC in accordance with paragraphs (1) and (3) at the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.”;
- (d) in paragraphs (3B) and (3C)<sup>(5)</sup> for “(3AA) or (3AB)”, in each place it occurs, substitute “(3AB) or (3AC)”.
- (3) In regulation 14 (interpretation) in the appropriate places insert—
- ““other listed location” has the meaning given by regulation 131E(1);”;
- ““relevant vehicle” has the meaning given by regulation 131D;”;
- and
- ““unaccompanied chargeable goods” has the meaning given by regulation 131F(2).”.

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(1) Paragraph (1) prospectively amended by [S.I. 2019/326](#), [2019/1215](#) and [2019/1346](#).

(2) Paragraph (3A) prospectively inserted by [S.I. 2019/326](#) and prospectively amended by [S.I. 2019/1215](#).

(3) Paragraph (3AB) prospectively inserted by [S.I. 2019/1346](#).

(4) Regulations 131D to 131F inserted by regulation 3(15) of these Regulations.

(5) Paragraphs (3B) and (3C) prospectively inserted by [S.I. 2019/326](#) and prospectively amended by [S.I. 2019/1215](#) and [2019/1346](#).

- (4) In regulation 18 (free-circulation procedure: non-commercial goods, personal gifts and goods in baggage)—
- (a) the existing text becomes paragraph (1);
  - (b) at the beginning of that paragraph insert “Subject to paragraph (2),”;
  - (c) after that paragraph insert—
    - “(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.”.
- (5) In regulation 22 (customs declarations made in paper form)—
- (a) at the end of paragraph (1) insert—
    - “except where—
      - (a) the goods are imported at a location which is specified in a notice published by HMRC; and
      - (b) the declaration is of a type specified in a notice published by HMRC.”;
    - (b) in paragraph (3) for “such notice” substitute “a notice providing the form referred to in paragraph (2)”.
- (6) In regulation 25 (free-circulation procedure: miscellaneous goods)—
- (a) in paragraph (1) for “paragraphs (1A) and (4)”<sup>(6)</sup> substitute “paragraphs (1A), (1BA) and (4)”;
  - (b) after paragraph (1B)<sup>(7)</sup> insert—
    - “(1BA) Paragraph (1) does not apply where the goods are imported at an other listed location.
    - (1BB) Subject to paragraph (4), an individual may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3B) in respect of the goods listed in Part D (miscellaneous goods) of the Oral or By conduct list if—
      - (a) the goods are imported at an other listed location; and
      - (b) at the time of import a relief from import duty is available in respect of the goods to that individual on whose behalf the declaration is made.”;
  - (c) after paragraph (3A)<sup>(8)</sup> insert—
    - “(3B) The conduct referred to in paragraph (1BB) is where—
      - (a) in a case where the goods are not loaded onto a vehicle at the other listed location—
        - (i) the individual disembarks from a vessel at the other listed location by driving a vehicle, or allowing himself or herself to be carried in a vehicle which is so driven; and
        - (ii) the vehicle is the goods or the goods are carried by the vehicle; or
      - (b) in any other case—
        - (i) the goods are unloaded from a relevant vehicle at the other listed location;

<sup>(6)</sup> Words “paragraphs (1A) and (4)” prospectively substituted by [S.I. 2019/486](#).

<sup>(7)</sup> Paragraph (1B) prospectively inserted by [S.I. 2019/486](#).

<sup>(8)</sup> Paragraph (3A) prospectively inserted by [S.I. 2019/486](#).

- (ii) the individual loads the goods, or allows the goods to be loaded, onto a vehicle at the other listed location; and
- (iii) the vehicle is one which the individual intends to drive or allow himself or herself to be carried in.”.

(7) After regulation 26C (free-circulation procedure: private aircraft)(9) insert—

**“Free-circulation procedure: goods imported at other listed locations**

**26D.**—(1) An individual 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 A (miscellaneous goods) of the Oral or By conduct list if—

- (a) the goods are unaccompanied chargeable goods;
- (b) the goods are imported at an other listed location; and
- (c) 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 25(3B).”.

(8) In regulation 27 (temporary admission procedure: miscellaneous goods) for paragraph (2)(10) substitute—

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

- (a) where the goods are imported at a RoRo listed location, that described in regulation 24(2) or 25(3A);
- (b) where the goods are imported at an other listed location, that described in regulation 24(2) or 25(3B);
- (c) in any other case, that described in regulation 24(2) or 25(2).”.

(9) After regulation 27C(11) (temporary admission procedure: private aircraft) insert—

**“Temporary admission procedure: goods imported at other listed locations**

**27D.**—(1) This regulation applies where goods are—

- (a) unaccompanied chargeable goods; and
- (b) imported at an other listed location.

(2) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (3) in respect of goods which are—

- (a) referred to in regulation 20(2) (temporary admission procedure: packaging, broadcast equipment and disaster relief material); or
- (b) 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.

(3) The conduct referred to in paragraph (2) is that described in regulation 25(3B).”.

(10) In regulation 35 (exceptions to requirement to make a supplementary Customs declaration)

- (a) for paragraph (2) substitute—

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(9) Regulation 26C prospectively inserted by [S.I. 2019/1215](#).

(10) Paragraph (2) prospectively substituted by [S.I. 2019/486](#), but that substitution is revoked by regulation 4(2)(c) of these Regulations.

(11) Regulation 27C prospectively inserted by [S.I. 2019/1215](#).

“(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 subparagraph (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;”;

(b) after paragraph (5) insert—

“(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.”

(11) In regulation 36 (EIDR procedure) after paragraph (2) insert—

“(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.”.

(12) In regulation 39 (advance electronic declarations by qualifying travellers: person gifts and non-commercial goods)—

- (a) in paragraph (3)(b) for “paragraph (9)(12)” substitute “paragraphs (9) and (11)”;
- (b) at the end insert—

“(10) Paragraph (11) applies where—

- (a) the goods are to be imported at an other listed location; and
- (b) the individual is driving, or being driven in, a vehicle carrying the goods.

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(12) Words “subject to paragraph (9)” prospectively inserted by [S.I. 2019/486](#).

(11) Where this paragraph applies, notification of discharge of the goods from the free-circulation procedure is to be treated as occurring when the individual drives the vehicle across the boundary of the other listed location.”.

(13) In regulation 39A (mandatory advance electronic declarations by qualifying travellers: other chargeable goods)(13), in paragraph (3) after sub-paragraph (b) insert—

“(ba) regulation 27D (temporary admission procedure: goods imported at other listed locations);”.

(14) In regulation 101 (cases where no guarantee is required), in paragraph (1)(e)(i) for “or 27C”(14) substitute “, 27C or 27D”.

(15) After regulation 131C (unaccompanied goods: making of declarations)(15) insert—

## “PART 13C

### Chargeable Goods Destined for Other Listed Locations

#### Interpretation

**131D.** In this Part—

“other listed location” has the meaning given by regulation 131E(1);

“relevant vehicle” means a ship, aircraft or railway vehicle;

“ship” has the meaning given by section 1 of CEMA 1979.

#### Other listed locations

**131E.**—(1) “Other listed location” means a location in the United Kingdom listed in a notice published by HMRC.

(2) A location may be listed if HMRC consider that Customs procedures at the location would be significantly impeded if Customs declarations or temporary storage declarations were not made before those goods are imported.

(3) HMRC must state in the notice the date on which a listing is made and the date it has effect.

(4) Except in cases of urgency, a listing must not have effect earlier than 30 days after the date on which the listing is made.

(5) HMRC may vary or cancel any listing.

(6) A notice must further—

(a) identify a location which is listed, including by reference to a postcode or a delineation on a map or plan;

(b) be published as soon as practicable after it is made; and

(c) be accompanied by a notice specifying the matters referred to in regulation 4(3D) (a) and (b) which may, for example specify that the details of the matters listed in regulation 4(4)(a) to (c) be included in a notification of importation.

(7) In paragraph (2) “location” means a port, airport or railway terminal or that part of a port, airport or railway terminal in respect of which the condition in paragraph (2) is satisfied.

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(13) Regulation 39A prospectively inserted by [S.I. 2019/486](#).

(14) Words “or 27C” prospectively inserted by way of substitution by [S.I. 2019/1215](#).

(15) Regulation 131C prospectively inserted by [S.I. 2019/1346](#).

**Chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations**

**131F.**—(1) Paragraph (3) applies where—

- (a) unaccompanied chargeable goods to be imported are carried by a relevant vehicle which is destined for an other listed location; and
- (b) the goods are not—
  - (i) goods that may be declared under—
    - (aa) regulation 26D (free-circulation procedure: goods imported at other listed locations);
    - (bb) regulation 27 (temporary admission procedure miscellaneous goods —by conduct declarations), by virtue of paragraph (1)(b) or (c) or (3) of that regulation; or
    - (cc) regulation 27D (temporary admission procedure: goods imported at other listed locations);
  - (ii) imported by a universal service provider; or
  - (iii) goods in respect of which a Customs declaration or a temporary storage declaration must be made before they are imported into the United Kingdom by virtue of any other regulation.

(2) In paragraph (1)(a)—

“carried by a relevant vehicle” includes carried in a vehicle, or conveyed by the vehicle (for example, by being on or otherwise attached to it), which is carried by a relevant vehicle;

“unaccompanied chargeable goods” means chargeable goods which—

- (a) will not accompany an individual when arriving in the United Kingdom; or
- (b) are carried by, or consist of, a vehicle which is to be driven off a relevant vehicle at an other listed location.

(3) A Customs declaration or a temporary storage declaration must be made in respect of the goods by the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.

(4) Where—

- (a) paragraph (3) applies in respect of chargeable goods; and
- (b) the person in possession or control of the goods is of a description specified in a notice published by HMRC,

that person must produce to an HMRC officer, when required to do so, evidence that the person took reasonable steps to ensure that paragraph (3) had been, or would be, complied with in respect of the goods.

(5) A requirement referred to in paragraph (4) to produce evidence may be made, and evidence may be required to be provided, before the goods are imported into the United Kingdom for the purposes of CEMA 1979.

(6) The evidence provided must be of a type, and in a form, as specified in a notice published by HMRC.”.

**Amendment of the Customs (Export) (EU Exit) Regulations 2019**

**4.**—(1) The Customs (Export) (EU Exit) Regulations 2019 are amended as follows.

- (2) In regulation 17 (export declarations made orally by an individual)—
- (a) the existing text becomes paragraph (1);
  - (b) at the beginning of that paragraph insert “Subject to paragraph (2),”;
  - (c) in paragraph (d)(ii) of that paragraph for “are subject to” substitute “meet”;
  - (d) after that paragraph insert—
    - “(2) Paragraph (1) does not apply—
    - (a) where the goods are exported 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.”.
- (3) In regulation 21 (export declarations by conduct: certain goods with pedestrians)—
- (a) in paragraph (1), at the beginning, insert “Subject to paragraph (1A)”;
  - (b) after paragraph (1), insert—
    - “(1A) Paragraph (1) does not apply in respect of goods listed in Part E of the Oral or By conduct list which are—
    - (a) spare parts, accessories and equipment for a means of transport that meet any further conditions in a notice which may be given by HMRC; or
    - (b) goods in relation to which full relief from a liability to import duty would not be given under regulation 40 of CSPOP 2018 if the goods were chargeable goods imported and declared for a temporary admission procedure.”.
- (4) In regulation 22 (export declarations by conduct: certain goods in vehicles)—
- (a) in paragraph (1), at the beginning, insert “Subject to paragraph (1A)”;
  - (b) after paragraph (1), insert—
    - “(1A) Paragraph (1) does not apply in respect of goods listed in Part E or Part F of the Oral or By conduct list which are—
    - (a) a means of transport subject to registration in the United Kingdom that meets any further conditions provided in a notice which may be given by HMRC;
    - (b) spare parts, accessories and equipment connected to that means of transport; or
    - (c) goods in relation to which full relief from a liability to import duty would not be given under regulation 40 of CSPOP 2018 if the goods were chargeable goods imported and declared for a temporary admission procedure.”.
- (5) For regulation 25 (export declarations made in paper form: qualifying departing travellers) substitute—
- “**25.**—(1) An individual who is a qualifying departing traveller may make an export declaration in an appropriate paper form in respect of goods carried at the time of export by the individual, except where the goods are exported at a location which is specified in a notice published by HMRC.
- (2) In paragraph (1), “appropriate paper form” means the form provided by a notice published by HMRC.
- (3) HMRC must publish a notice providing the form referred to in paragraph (2).”.
- (6) In regulation 33 (simplified export declaration and supplementary export declaration) after paragraph (11) insert—

“(12) Acceptance and notification of acceptance of the export declaration are to be treated as occurring on completion of the EIDR export process in regulation 36(1) where—

- (a) the conditions of regulation 36 are met; and
- (b) an HMRC officer is satisfied that the goods have been made available for examination in accordance with regulation 40.”.

### **Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003**

5.—(1) The Customs (Contravention of a Relevant Rule) Regulations 2003(16) are amended as follows.

(2) In the table in the Schedule regulation 5, after the entry for regulation 131C(4)(17) under the heading “Unaccompanied Goods” insert—

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#### **“Chargeable goods Destined for Other Listed Locations**

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

Regulation 131F(3)	Person responsible for making a declaration	for £1,000.
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Where unaccompanied chargeable goods to be imported are carried by a relevant vehicle which is destined for an other listed location, a declaration in respect of the goods must be made in accordance with regulation 131F(3).

Regulation 131F(4)	Person in control of possession of goods	or £1,000.”.
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When required to do so by an HMRC officer, the person who is in possession or control of the goods must produce to the officer evidence that the person took reasonable steps to ensure that regulation 131F(3) had been or would be complied with in respect of the goods.

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### **Amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019**

6.—(1) The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019(18) are amended as follows.

(2) In regulation 6—

- (a) in paragraph (4)(b) for the text inserted as paragraph (5) substitute—

“(5) A Customs declaration may not be made orally where—

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(16) S.I. 2003/3113. Amended by S.I. 2018/1260 and S.I. 2019/1346. There are other amending instruments, but none is relevant.

(17) The entry for regulation 131C(4) was inserted by S.I. 2019/1346.

(18) S.I. 2019/486, amended by S.I. 2019/1215. There are other amending instruments, but none is relevant.

- (a) the goods—
    - (i) are imported at a RoRo listed location; and
    - (ii) are carried by a RoRo vehicle; or
  - (b) the goods are unaccompanied chargeable goods imported at an other listed location.”;
  - (b) in the text inserted as paragraph (1B) by paragraph (6)(6)(b) for “or the Oral or By conduct list” substitute “of the Oral or By conduct list”;
  - (c) omit paragraph (8)(a);
  - (d) for the words substituted by paragraph (8)(b)(ii) substitute—
    - “by the conduct described in—
      - (a) where the goods are imported at a RoRo listed location, regulation 25(3A);
      - (b) where the goods are imported at an other listed location, regulation 25(3B); or
      - (c) in any other case, regulation 25(2).”;
  - (e) in paragraph (10)(a), in the text substituted for paragraph (2)—
    - (i) in the words before sub-paragraph (a) for “and 26A” substitute “, 26A and 26D”
    - (ii) at the end of sub-paragraph (a)(ii) omit “or”;
    - (iii) at the end of sub-paragraph (a)(iii) after the semi-colon for “and” substitute “or”;
    - (iv) after sub-paragraph (a)(iii) insert—
      - “(iv) on loading goods, or allowing goods to be loaded, onto a vehicle in accordance with regulation 25(3B)(b); and”;
    - (v) in sub-paragraph (b)(iii) after “RoRo listed location” insert “or other listed location”;
  - (f) in paragraph (10)(c), in the text inserted as paragraph (5A)—
    - (i) in the words before sub-paragraph (a) for “or 27A” substitute “, 27A or 27D”;
    - (ii) at the end of sub-paragraph (a)(i) omit “or”;
    - (iii) at the end of sub-paragraph (a)(ii) after the semi-colon insert “and”;
    - (iv) after sub-paragraph (a)(ii) insert—
      - “(iii) on loading goods, or allowing goods to be loaded, onto a vehicle in accordance with regulation 23(3B)(b).”;
    - (v) in sub-paragraph (b)(ii) after “RoRo listed location” insert “or other listed location”;
  - (g) in paragraph (25), in the text to be substituted for paragraph (1), in sub-paragraph (b)(i)(bb) for “(1)(b) or (1)(c)” substitute “(1)(b) or (c) or (3)”.
- (3) In regulation 10(2), in the text to be inserted, for “or (3AA)”(19) substitute “, (3AB) or (3AC)”.

#### **Amendment of the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019**

7.—(1) The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019(20) are amended as follows.

- (2) In regulation 11 (amendment of the Customs (Import Duty) (EU Exit) Regulations 2018)—
  - (a) in paragraph (3)—

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(19) Words “or (3AA)” inserted by [S.I. 2019/1215](#).

(20) [S.I. 2019/1215](#). There are amending instruments, but none is relevant.

- (i) omit paragraph (c) (insertion of regulation 4(3AA));
- (ii) omit paragraph (g) (insertion of regulation 4(4A));
- (b) omit paragraph (4) (insertion of regulation 4A (notification of importation – evidence requirement)).
- (3) Omit regulation 19 (amendment of the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018).