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## STATUTORY INSTRUMENTS

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# 2020 No. 1431

## The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

### PART 4

#### Special claims for relief

##### Goods imported by post

**12.**—(1) This regulation applies to goods imported by post where the outer packaging of the goods is marked to show clearly that relief may be applicable to the goods.

(2) HMRC must notify the recipient of the posted goods as soon as practicable after the goods are imported—

- (a) that relief may be applicable to the goods;
- (b) how a claim for relief may be made by the consignee; and
- (c) of the evidence required to support a claim.

(3) HMRC may publish a notice setting out—

- (a) the evidence required to support a claim; and
- (b) the type of marking on the outer packaging of goods which is sufficient to show clearly that a relief may be applicable to the goods contained within the packaging.

(4) Where HMRC determine to grant the relief claimed, notification of the grant is given by HMRC giving consent to the delivery of the goods to the consignee.

##### Commencement Information

- I1** Reg. 12 not in force at made date, see [reg. 1](#)
- I2** [Reg. 12](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

##### Goods where Customs declaration made orally

**13.**—(1) This regulation applies to chargeable goods in respect of which a Customs declaration is made orally, as provided for by regulation 17 of the Import Duty Regulations, in cases within regulations 18 and 19 of those Regulations.

(2) On making an oral declaration in accordance with regulation 17(3)(a) of the Import Duty Regulations, an individual is treated as making a claim for relief in respect of the chargeable goods.

(3) When an HMRC officer gives the information described in regulation 17(3)(b) of the Import Duty Regulations, HMRC are treated as granting the claim for relief.

(4) Where the claim is for partial relief, HMRC must give notification of liability to import duty in respect of the goods to which the claim relates with the information described in regulation 17(3)(b) of the Import Duty Regulations.

(5) Where an HMRC officer does not give the information described in regulation 17(3)(b) of the Import Duty Regulations—

- (a) the claim is treated as refused; and
  - (b) HMRC must give a notification of the determination to refuse the claim with the notification of liability to import duty in respect of the goods to which the claim relates.
- (6) Reasons for a refusal must be given with the notification of the determination.

#### Commencement Information

**I3** Reg. 13 not in force at made date, see [reg. 1](#)

**I4** [Reg. 13](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Goods where Customs declaration made by conduct

**14.**—(1) This regulation applies to chargeable goods in respect of which a Customs declaration is made by conduct in accordance with regulation 24, 25, 26B [<sup>F1</sup>, 26C [<sup>F2</sup>, 26E [<sup>F3</sup>, 26F or 26G]]]<sup>M1</sup> of the Import Duty Regulations.

(2) The individual is treated as making a claim for relief in respect of the chargeable goods, as the case may be—

- (a) on—
    - (i) entering the channel of a Customs office;
    - (ii) entering the lane past a Customs office;
    - (iii) disembarkation from the vessel;
    - (iv) entering the limits of the port; or
    - (v) loading goods, or allowing goods to be loaded, onto a vehicle,
 as described in regulations 24, 25 and 26B of the Import Duty Regulations; <sup>F4</sup>...
  - (b) in the case of a declaration by conduct in accordance with regulation 26C of those Regulations—
    - (i) where a report is made for the purposes of section 35 of CEMA 1979 (“a section 35 report”) before the aircraft arrives in the United Kingdom, on making the report; or
    - (ii) where a section 35 report is made after the aircraft arrives in the United Kingdom, on arrival in the United Kingdom; <sup>F5</sup>...
  - <sup>F6</sup>(c) in the case of a declaration by conduct in accordance with regulation 26E of those Regulations, when the conduct occurs]<sup>F7</sup>; or]
  - <sup>F8</sup>(d) in the case of a declaration by conduct in accordance with regulation 26G(1) of those Regulations, when the submission of information to a specified electronic system in accordance with regulation 26G(2)(a) and the loading of goods in accordance with regulation 26G(2)(b) is made.]
- (3) HMRC are treated as granting the claim for relief on, as the case may be—
- (a) the individual exiting the channel;
  - (b) the individual exiting the lane;
  - (c) in the case of conduct in accordance with regulation 25(3A) <sup>M2</sup> of the Import Duty Regulations, the individual driving the vehicle across the boundary of the RoRo listed location, or the individual allowing himself or herself to be carried in the vehicle which is so driven;

- (d) in the case of conduct in accordance with regulation 26B of those Regulations, the completion of the procedure for making a report under regulation 6 of the Pleasure Craft (Arrival and Report) Regulations 1996<sup>M3</sup>;
- (e) in the case of conduct in accordance with regulation 26C of those Regulations—
- (i) where a section 35 report is made before the aircraft arrives in the United Kingdom, arrival of the aircraft in the United Kingdom; or
  - (ii) where a section 35 report is made after the aircraft arrives in the United Kingdom, the report being made;
- (f) in the case of conduct in accordance with regulation 25(3B)<sup>M4</sup> of those Regulations, the individual driving the vehicle across the boundary of the other listed location, or the individual allowing himself or herself to be carried in the vehicle which is so driven<sup>[F9]</sup>;
- <sup>[F10]</sup>(g) in the case of conduct within regulation 26G(1) of those Regulations, arrival of the vessel or aircraft in Great Britain or, if later, receipt by HMRC of the information provided by the importer in accordance with regulation 26G(2)(a),]
- unless a notification is given by HMRC in accordance with paragraph (4).
- (4) Notification that HMRC have determined to refuse the claim for relief must be given—
- (a) before, as the case may be—
    - (i) the claimant has exited the channel;
    - (ii) the claimant has exited the lane;
    - (iii) the claimant has crossed the boundary;
    - (iv) the procedure referred to in paragraph (3)(d) has been completed; or
    - (v) the relevant event referred to in paragraph (3)(e)<sup>[F11]</sup> or 3(g)] has occurred; and
  - (b) with the notification of liability to import duty in respect of the goods to which the claim relates.
- (5) Reasons for a refusal must be given with the notification of the determination.
- <sup>[F12]</sup>(6) In the case of conduct in accordance with regulation 26E of the Import Duty Regulations, HMRC are treated as granting the claim for relief on the occurrence of the conduct.]
- <sup>[F13]</sup>(7) In the case of conduct in accordance with regulation 26F of the Import Duty Regulations, HMRC are treated as granting the claim for relief on the occurrence of the goods importation.]

#### Textual Amendments

- F1** Words in reg. 14(1) substituted (31.12.2020) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1552\)](#), regs. 1(2), **8(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Words in reg. 14(1) substituted (20.11.2021) by [The Customs \(Import and Export Declarations By Conduct\) \(Amendment\) Regulations 2021 \(S.I. 2021/1205\)](#), regs. 1, **4(a)**
- F3** Words in reg. 14(1) substituted (13.6.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(1), **5(2)(a)**
- F4** Word in reg. 14(2)(a) omitted (31.12.2020) by virtue of [The Customs \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1552\)](#), regs. 1(2), **8(2)(b)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Word in reg. 14(2)(b)(ii) omitted (13.6.2023) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(1), **5(2)(b)**
- F6** Reg. 14(2)(c) inserted (31.12.2020) by [The Customs \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1552\)](#), regs. 1(2), **8(2)(b)(iii)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Word in reg. 14(2)(c) substituted (13.6.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(1), **5(2)(c)**

**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020, PART 4. (See end of Document for details)

- F8** Reg. 14(d) inserted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **5(2)(d)**
- F9** Semicolon in reg. 14(3)(f) substituted for comma (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **5(2)(e)**
- F10** Reg. 14(3)(g) inserted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **5(2)(f)**
- F11** Words in reg. 14(4)(a)(v) inserted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **5(2)(g)**
- F12** Reg. 14(6) inserted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **8(2)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F13** Reg. 14(7) inserted (20.11.2021) by The Customs (Import and Export Declarations By Conduct) (Amendment) Regulations 2021 (S.I. 2021/1205), regs. 1, **4(b)**

#### Commencement Information

- I5** Reg. 14 not in force at made date, see reg. 1
- I6** Reg. 14 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

#### Marginal Citations

- M1** Regulations 24 and 25 are amended by S.I. 2019486, regulation 25 is amended by S.I. 2020/1234 and regulations 26B and 26C were inserted by S.I. 2019/1215.
- M2** Regulation 25(3A) was inserted by S.I. 2019/486.
- M3** S.I. 1996/1406.
- M4** Regulation 25(3B) was inserted by S.I. 2020/1234.

### Goods where an advance electronic declaration is made - personal gifts and non-commercial goods

**15.—(1)** This regulation applies to chargeable goods in respect of which a claim for relief is made in an advance electronic declaration made in accordance with regulation 39 of the Import Duty Regulations.

(2) Subject to paragraph (4), HMRC are treated as granting the claim for relief on the claimant, as the case may be—

- (a) exiting the channel of a Customs office;
- (b) exiting the lane past a Customs office; or
- (c) crossing the boundary of the RoRo listed location or the other listed location,

as described in regulation 39(3), (9) or (11) of the Import Duty Regulations<sup>M5</sup>, unless a notification is given by HMRC in accordance with paragraph (3) and no notification that HMRC have determined to grant the claim for relief is required to be given to the claimant.

(3) Notification that HMRC have determined to refuse the claim for relief must be given—

- (a) before the claimant has, as the case may be—
  - (i) exited the channel;
  - (ii) exited the lane; or
  - (iii) crossed the boundary; and

- (b) with the notification of liability to import duty in respect of the goods to which the claim relates.

(4) Where regulation 39(5) of the Import Duty Regulations (goods delayed in transit) applies, HMRC are treated as granting the claim for relief at the time the HMRC officer is satisfied that the goods have been presented to Customs on import unless a notification that HMRC have determined

to refuse the claim is given with the notification of liability to import duty in respect of the goods to which the claim relates.

(5) Reasons for a refusal must be given with the notification of the determination.

**Commencement Information**

**I7** Reg. 15 not in force at made date, see [reg. 1](#)

**I8** [Reg. 15](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Marginal Citations**

**M5** [Regulation 39\(9\)](#) was inserted by [S.I. 2019/486](#) and regulation 39(11) was inserted by [S.I. 2020/1234](#).

**Goods where an advance declaration is made – other chargeable goods**

**16.—**(1) This regulation applies to chargeable goods in respect of which a claim for relief is made in an advance declaration made in accordance with regulation 39B of the Import Duty Regulations.

(2) HMRC are treated as granting the claim for relief when HMRC notify the claimant under paragraph 11(1) of Schedule 1 to the Act and no notification that HMRC have determined to grant the claim for relief is required to be given to the claimant.

**Commencement Information**

**I9** Reg. 16 not in force at made date, see [reg. 1](#)

**I10** [Reg. 16](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020, PART 4.