
STATUTORY INSTRUMENTS

2020 No. 967

**The Customs (Bulk Customs Declaration and
Miscellaneous Amendments) (EU Exit) Regulations 2020**

Part 2

Bulk Customs declarations

The bulk Customs declaration process

5.—(1) The bulk Customs declaration process is the process in relation to Customs declarations provided by this regulation such that the requirements made by or under Part 1 of the Act in relation to a Customs declaration which would otherwise apply are disapplied or simplified.

(2) Subject to paragraph (4), an authorised declarant may use a single Customs declaration (“bulk Customs declaration”) to declare for the free-circulation procedure⁽¹⁾ goods contained within two or more postal packets where—

- (a) each postal packet is sent from a country or territory outside of Great Britain to a recipient in Great Britain;
- (b) each postal packet consists of goods, in respect of which, at the time of import, a relief from import duty is available to the recipient of the goods;
- (c) the number of postal packets declared does not exceed such number as may be specified in a notice published by HMRC; and
- (d) the postal packets are imported in such manner as may be specified in a notice published by HMRC.

(3) HMRC must publish a notice under paragraph (2)(c) or (d).

(4) A bulk Customs declaration may not be used to declare goods where—

- (a) the goods are subject to excise duty;
- (b) the goods are moved in accordance with the UP Convention;
- (c) the goods are subject to a transit procedure⁽²⁾ at the time the bulk Customs declaration is made;
- (d) the goods are the subject of a restriction on import imposed under an enactment; or
- (e) the goods are of a description specified in a notice published by HMRC.

(5) For the purpose of this regulation “excise duty” has the meaning given in section 53 of the Act.

⁽¹⁾ the meaning of goods declared for a “free-circulation procedure” is given by s 3(2) of the Act.

⁽²⁾ the meaning of goods declared for a “transit procedure” is given by paragraph 5 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018.