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S T A T U T O R Y I N S T R U M E N T S

2021 No. 1205

CUSTOMS

**The Customs (Import and Export Declarations By Conduct)
(Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>28th October 2021</i>
<i>Laid before the House of Commons</i>		<i>29th October 2021</i>
<i>Coming into force</i>	- -	<i>20th November 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 19(1), 32(8)(c), (10) and (13) and 35(2)(b), (3)(a) and (4)(a) of, and paragraph 6(1) and (2) of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018(a).

Citation and commencement

1. These Regulations may be cited as the Customs (Import and Export Declarations By Conduct) (Amendment) Regulations 2021 and come into force on 20th November 2021.

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

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(b) are amended as follows.

(2) In regulation 14 (interpretation), in the definition for Oral or By conduct list, for “version 3, dated 16th April 2021” substitute “version 4, dated 29th October 2021”.

(3) In regulation 24(1) (free circulation procedure: baggage, musical instruments and other goods)—

- (a) at the end of paragraph (c) insert “or”;
- (b) at the end of paragraph (d) omit “; or”;
- (c) omit paragraph (e).

(4) in regulation 25(1) (free circulation procedure: miscellaneous goods)—

- (a) at the end of paragraph (c) insert “or”;
- (b) at then of paragraph (d) omit “; or”;
- (c) omit paragraph (e).

(5) After regulation 26E (free-circulation procedure: NATO forces), insert—

(a) 2018 c. 22.

(b) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1088, S.I. 2020/1234, S.I. 2020/1431, S.I. 2020/1552, and S.I. 2021/478.

“Free-circulation procedure: Human Organs etc. needed for transplant

26F.—(1) A person may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of human blood, blood products, organs, tissues and cells for grafting, implanting (transplant) or transfusion (“the goods”) if, at the time of import, full relief from import duty is available to the addressee for the goods, or a person acting on the addressee’s behalf, by virtue of the case described in section 50 of the UK Reliefs document^(a) (relief for human organs needed for transplant).

(2) The conduct referred to in paragraph (1) is where the person allows the goods to be imported into the United Kingdom by loading or allowing the goods to be loaded on any means of transport destined for Great Britain.

(3) But such a declaration is to be treated as withdrawn if the goods do not arrive in Great Britain within 96 hours of being loaded on the means of transport.”.

(6) In regulation 29 (customs declarations made by conduct: notification, acceptance and discharge)—

(a) after paragraph (3C) insert—

“(3D) In relation to regulation 26F, the following are treated as occurring when the goods referred to in regulation 26F(1) are imported into the United Kingdom—

- (a) notification of importation of the goods;
- (b) acceptance of the Customs declaration; and
- (c) discharge of the goods from the free-circulation procedure.”;

(b) in paragraph (4) for “or (3C)” substitute “, (3C) or (3D)”.

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

3.—(1) The Customs (Export) (EU Exit) Regulations 2019^(b) are amended as follows.

(2) In regulation 21(1) (export declarations by conduct: certain goods with pedestrians) omit paragraph (g).

(3) In regulation 22(1)(a) (export declaration by conduct: certain goods in vehicles) omit “except where an individual is making an export declaration by conduct on behalf of another person under regulation 19(2).”.

(4) After regulation 23 (export declaration by conduct: posted goods), insert—

“Export Declarations by Conduct: Human Organs etc. needed for transplant

23A.—(1) A person may make an export declaration by the conduct described in paragraph (2) in respect of human blood, blood products, organs, for grafting, implanting (transplant) or transfusion (“the goods”).

(2) The conduct referred to in paragraph (1) is where the person allows the goods to be exported from the United Kingdom by loading or allowing the goods to be loaded on any means of transport.

(3) But such a declaration is to be treated as withdrawn if the goods are not exported from the United Kingdom within 48 hours of being loaded on the means of transport.

(4) Where this regulation applies there is no requirement to make the goods available for examination except where an HMRC officer requires that the goods are made available for examination.”.

(5) In regulation 29 (export declarations by conduct: consequential provision)—

(a) after paragraph (3) insert—

^(a) UK Reliefs document is defined by regulation 14 of the Customs (Import Duty) (EU Exit) Regulations 2018.
^(b) S.I. 2019/108. Relevant amending instruments are S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1234, S.I. 2020/1552 and S.I. 2021/478.

“(3ZA) In relation to regulation 23A, the following are (as the case may be) treated as, or deemed as, occurring when the goods are exported from the United Kingdom—

- (a) notification of the export of the goods;
 - (b) acceptance of the export declaration; and
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.”;
- (b) in paragraph (4) after “(3),” insert “(3ZA),”.

Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

4. Regulation 14 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(a) (goods where customs declaration made by conduct) is amended as follows—

- (a) in paragraph (1) for “or 26E” substitute “, 26E or 26F”;
- (b) after paragraph (6) insert—

“(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.”.

Alan Mak
James Morris

28th October 2021

Two of the Lords Commissioners for the Treasury

EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 1 provides for citation and commencement. These Regulations come into force on 20th November 2021.

Regulation 2 makes various amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) to allow for human blood, blood products, organs, tissues and cells for grafting, implanting (transplant) or transfusion imported into the UK to be able to be declared for the free-circulation procedure by conduct regardless of whether the goods are accompanied by a qualifying traveller or pass a customs channel.

Regulation 3 amends the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) (the “Export Regulations”). Paragraphs (2) and (4) make amendments to allow an export declaration by conduct to be made for human blood, blood products, organs, tissues and cells for grafting, implanting (transplant) or transfusion which are being exported whether the goods pass a customs channel or not. Paragraph (3) amends regulation 22(1)(a) of the Export Regulations to correct an error that was made when that regulation was amended by the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215).

Regulation 4 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) so that a claim for a relief will be treated as granted where a by conduct declaration is made in accordance with regulation 26F of the import duty regulations (which is inserted by regulation 2(5) of these Regulations).

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

(a) S.I. 2020/1431. Relevant amending instrument is S.I. 2020/1552

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