
STATUTORY INSTRUMENTS

2021 No. 478

The Customs (Miscellaneous Amendments) Regulations 2021

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

- 2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(1) are amended as follows.
- (2) In regulation 14 (interpretation), in the definition of “Oral or By conduct list”, for “version 2, dated 1 March 2019”(2) substitute “version 3, dated 16th April 2021”(3).
- (3) In regulation 17 (customs declarations made orally: general) omit paragraph (4)(a).
- (4) In regulation 18(1)(c) (free-circulation procedure: non-commercial goods, personal gifts and goods in baggage)—
- (a) at the end of paragraph (ii) omit “and”;
 - (b) at the end of paragraph (iii) insert—
 - “; and
 - (iv) the goods are not subject to excise duty.”.
- (5) In regulation 20(2) (temporary admission procedure: musical instruments, packaging, broadcast equipment and disaster relief material) for sub-paragraph (a) substitute—
- “(a) packaging which is not intended for sale and is either—
 - (i) imported filled and intended for export (whether filled or unfilled); or
 - (ii) imported empty and intended for export filled;”.
- (6) In regulation 23 (customs declarations made by conduct: general) omit paragraph (3)(a).
- (7) In regulation 24 (free-circulation procedure: baggage, musical instruments and other goods)—
- (a) in paragraph (1)—
 - (i) in sub-paragraph (c) omit “or”;
 - (ii) at the end of sub-paragraph (d) insert “or”;
 - (iii) after sub-paragraph (d) insert—
 - “(e) section 50 (relief for human organs needed for transplant).”;
 - (b) in paragraph (1A)(4) for “value added tax or any excise duty” substitute “an amount of excise duty or value added tax that is not relieved by the Travellers’ Allowances Order 1994”(5).
- (8) In regulation 25 (free-circulation procedure: miscellaneous goods)—
- (a) in paragraph (1)—

(1) S.I. 2018/1248. Relevant amending instruments are 2019/486, 2019/1215, 2020/1088, 2020/1234, 2020/1431, and 2020/1552.
(2) Substituted by S.I. 2019/486.
(3) Available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 03000 585977 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.
(4) Paragraph (1A) was inserted by S.I. 2019/486.
(5) S.I. 1994/955. Amended by S.I. 2004/1002 and 2020/1619.

- (i) in the words before sub-paragraph (a), before “and (4)” insert “, (1C)”;
 - (ii) in sub-paragraph (c) omit “or”;
 - (iii) at the end of sub-paragraph (d) insert “or”;
 - (iv) after sub-paragraph (1)(d) insert—
 - “(e) section 50 (relief for human organs needed for transplant).”;
 - (b) in paragraph (1B)(6)—
 - (i) in the words before sub-paragraph (a) for “paragraph” substitute “paragraphs (1C) and”;
 - (ii) in sub-paragraph (b)(iii) omit “or”;
 - (iii) at the end of sub-paragraph (b)(iv) insert “or”;
 - (iv) after sub-paragraph (b)(iv) insert—
 - “(v) section 50 (relief for human organs needed for transplant).”;
 - (c) in paragraph (1BB)(b)(7)—
 - (i) in paragraph (iii) omit “or”;
 - (ii) at the end of paragraph (iv) insert “or”;
 - (iii) after paragraph (iv) insert—
 - “(v) section 50 (relief for human organs needed for transplant).”;
 - (d) in paragraph (1C)(8), for “value added tax or any excise duty” substitute “an amount of excise duty or value added tax that is not relieved by the Travellers’ Allowances Order 1994.”.
- (9) In regulation 101(1)(e)(ii) (cases where no guarantee is required) for “have permanent, indelible markings identifying that use” substitute “are not intended for sale”.

(6) Paragraph (1B) was inserted by [S.I. 2019/486](#).
(7) Paragraph (1BB) was inserted by [S.I. 2020/1234](#).
(8) Paragraph (1C) was inserted by [S.I. 2019/486](#).