
STATUTORY INSTRUMENTS

2023 No. 1202

The Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023

PART 2

Miscellaneous Customs amendments

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

- 4.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018⁽¹⁾ are amended as follows.
- (2) In regulation 2 (interpretation), in paragraph (1)—
- (a) after the definition of “qualifying traveller” insert—
- ““qualifying vehicle” means a vehicle which meets the following conditions—
- (a) all of the passengers on board the vehicle have embarked on it to undertake an international journey and have yet to disembark at their intended destination;
- (b) the vehicle—
- (i) has entered the United Kingdom in the course of a journey from outside the United Kingdom to a port, airport or railway station in the United Kingdom; or
- (ii) has departed from the United Kingdom destined for a port, airport or railway station located outside the United Kingdom;”;
- (b) after the definition of “special procedures regulations” insert—
- ““stores” has the same meaning as it has in section 1 of CEMA 1979⁽²⁾;”;
- (c) after the definition of “UP Convention” insert—
- ““vehicle” has the same meaning as it has in section 1 of CEMA 1979;
- “vehicle operator” has the same meaning as it has in section 1 of CEMA 1979;”.
- (3) In regulation 4 (notification of importation), in paragraph (6D)—
- (a) in sub-paragraph (a) for “paragraph 6C(a)” substitute “paragraph (6C)(a)”;
- (b) in sub-paragraph (b) for “in relation to paragraph 6C(a) by” substitute “in relation to paragraph (6C)(a) under”.
- (4) After regulation 5 (no requirement to present on import: force majeure) insert—

(1) S.I. 2018/1248; relevantly amended by S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1234, S.I. 2020/1552, S.I. 2021/1156, S.I. 2021/1205, S.I. 2021/1347 and S.I. 2023/569.

(2) “CEMA 1979” is defined in section 37(1) of the TCTA as the Customs and Excise Management Act 1979.

“No requirement to present on import: unloading of stores from a qualifying vehicle

5A.—(1) There is no requirement to present goods that are stores to Customs on import where—

- (a) the goods are unloaded from a qualifying vehicle;
- (b) the goods are either—
 - (i) subsequently loaded onto the same vehicle as soon as is practicable, or
 - (ii) subsequently loaded onto another vehicle within the same fleet as soon as is practicable; and
- (c) the vehicle proceeds on its journey with the goods on board.”.

(5) After regulation 6A (no requirement to present goods on import: goods that are not unloaded)(3) insert—

“Part 2A

Customs control of stores

Control of stores on board a vehicle

6B.—(1) An individual may only use, sell or consume stores which are on board a vehicle and are subject to the control of an HMRC officer where—

- (a) the stores are chargeable goods; and
 - (b) the vehicle is a qualifying vehicle.
- (2) This regulation does not apply—
- (a) to fuel, spare parts or other articles of equipment; or
 - (b) where a declaration by conduct is made by the individual in accordance with regulation 26FA.”.

(6) After regulation 26F (free-circulation procedure: Human Organs etc. needed for transplant)(4) insert—

“Free-circulation procedure: use, sale or consumption of non-domestic stores on board a non-qualifying vehicle

26FA.—(1) An individual may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of stores which—

- (a) are chargeable goods; and
- (b) are on board a vehicle which is not a qualifying vehicle.

(2) The conduct referred to in paragraph (1) is where the individual uses, consumes or sells the stores on board a vehicle which is not a qualifying vehicle.”.

(7) After regulation 27F (storage procedure: free zones)(5) insert—

(3) Regulation 6A was inserted by [S.I. 2019/1346](#).
(4) Regulation 26F was inserted by [S.I. 2021/1205](#).
(5) Regulation 27F was inserted by [S.I. 2021/1156](#).

“Storage procedure: unloading of surplus stores for storage

27G.—(1) An eligible person may make a Customs declaration for a customs warehouse procedure by the conduct described in paragraph (3) in respect of surplus stores which—

- (a) are on board a vehicle; and
- (b) are not subject to a restriction on import imposed under any enactment.

(2) An individual may make such a declaration, by such conduct, in the name of an eligible person.

(3) The conduct referred to in paragraph (1) is the unloading of the stores from a vehicle and the removal of those stores to a customs warehouse.

(4) In this regulation, “eligible person” means a person who is approved by HMRC under the special procedures regulations to operate the customs warehouse as a place to keep goods declared for a storage procedure.

Inward processing procedure: unloading of stores for refurbishment

27H.—(1) An eligible person may make a Customs declaration for an inward processing procedure by the conduct described in paragraph (3) in respect of stores which—

- (a) are on board a vehicle;
- (b) are not subject to a restriction on import imposed under any enactment; and
- (c) require refurbishment.

(2) An individual may make such a declaration, by such conduct, in the name of an eligible person.

(3) The conduct referred to in paragraph (1) is the unloading of the stores from a vehicle and the removal of those stores to another location for refurbishment.

(4) In this regulation, “eligible person” means a person who holds an authorisation to declare goods for an inward processing procedure prior to the making of the declaration referred to in paragraph (1).”.

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

(a) after paragraph (3D)(6) insert—

“(3E) In relation to regulation 26FA, the following are treated as occurring when the conduct described in regulation 26FA(2) occurs—

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

(b) in paragraph (4), for “or (3D)”, substitute “, (3D) or (3E)”;

(c) after paragraph (5E)(7) insert—

“(5F) When a customs declaration for a customs warehouse procedure is made by conduct as provided by regulation 27G, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27G(3) occurs.

(5G) When a customs declaration for an inward processing procedure is made by conduct as provided for by regulation 27H, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27H(3) occurs.”;

(d) in paragraph (6), for “or (5E)”, substitute “, (5E), (5F), or (5G)”.

(6) Paragraph (3D) of regulation 29 was inserted by [S.I. 2021/1205](#).

(7) Paragraph (5E) of regulation 29 was inserted by [S.I. 2021/1156](#).

(9) After regulation 29 insert—

“Completion of customs declaration made under regulation 26FA

29ZA.—(1) This regulation applies where goods that are stores are declared for the free-circulation procedure by conduct as provided for by regulation 26FA.

(2) Despite the declaration being treated as accepted by HMRC, the declaration must be completed by the provision to HMRC of further information in respect of the goods that is specified in a notice published by HMRC Commissioners.

(3) The information must be provided by the eligible person before the end of—

- (a) the period specified in a notice published by HMRC Commissioners; or
- (b) such longer period as an HMRC officer may, in any particular case or any particular description of case, allow.

(4) If a Customs declaration is not completed under this regulation, it is to be regarded as containing an inaccuracy for the purposes of Schedule 1 to the Act (and references in that Schedule to correcting a Customs declaration are to be read accordingly).

(5) In this regulation, the “eligible person” means the vehicle operator or a person authorised by them to provide the information referred to in paragraph (2).”.

(10) In regulation 39A (mandatory advance declarations by qualifying travellers: other chargeable goods) after paragraph (4)(8), insert—

“(4A) The customs declaration is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(4B) HMRC must publish a notice for the purposes of paragraph (4A).”.

(11) After regulation 53A (trade remedy repayment investigations)(9) insert—

“Repayment of import duty following Trade Remedies Authority review

53B.—(1) Paragraph (2) applies where the Secretary of State has made a public notice under regulation 96D(2B), regulation 96H(7) or (8)(b) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019(10).

(2) The amount of repayment determined by HMRC to be due having regard to the applicable public notice in paragraph (1) is the amount that may be repaid.”.

(12) In regulation 59 (time periods for applications) after paragraph (3), insert—

“(3A) Where the application concerns the reduced duty case described in regulation 53B, the application must be made by no later than three years beginning with the day following the day on which the public notice is published.”.

(13) In regulation 85A (authorisations not requiring an application but subject to revocation)(11)—

- (a) in paragraphs (2), (3) and (7) for “sub-paragraphs 1(a), (b) and (c)” substitute “paragraph (1)(a), (b) and (c)”;
- (b) in paragraph (7)(a) for “purpose” substitute “purposes”.

(8) Regulation 39A was inserted by [S.I. 2019/486](#) and amended by [S.I. 2019/1215](#), [S.I. 2020/1234](#), [S.I. 2020/1552](#) and [S.I. 2023/569](#).

(9) Regulation 53A was inserted by [S.I. 2019/486](#).

(10) [S.I. 2019/450](#); relevantly amended by [S.I. 2019/1076](#), [S.I. 2020/99](#), [S.I. 2021/942](#), [S.I. 2022/113](#), [S.I. 2022/414](#), [S.I. 2023/955](#).

(11) Regulation 85A was inserted by [S.I. 2023/569](#).

(14) In regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations)(**12**) after paragraph (2), insert—

“(2A) The customs declaration made under paragraph (2) is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(2B) HMRC must publish a notice for the purposes of paragraph (2A).”.

(15) In regulation 131C (unaccompanied goods: making of declarations)(**13**) after paragraph (1), insert—

“(1A) The customs declaration made under paragraph (1) is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(1B) HMRC must publish a notice for the purposes of paragraph (1A).”.

(16) In regulation 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations)(**14**) after paragraph (3A), insert—

“(3B) The customs declaration made under paragraph (3) is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(3C) HMRC must publish a notice for the purposes of paragraph (3B).”.

(17) In regulation 131H (goods intended to be carried in a shuttle train: making of declarations)(**15**) after paragraph (1), insert—

“(1A) The customs declaration is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(1B) HMRC must publish a notice for the purposes of paragraph (1A).”.

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

5.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(**16**) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) in paragraph (1), in the definition of “UK Reliefs document”, for “1.5, dated 10th July 2022” substitute “1.6, dated 9th November 2023”(17);

(b) in paragraph (3) omit “by HMRC”.

(3) After regulation 4 (granting claims for relief), insert—

“Supplementary provision in relation to section 18 of the UK Reliefs document

4A.—(1) This regulation applies to claims for relief made by reference to a case described in section 18 of the UK Reliefs document (“section 18”).

(2) The Treasury may publish a notice specifying—

(12) Regulation 131 was amended by [S.I. 2019/326](#), [S.I. 2019/486](#), [S.I. 2019/1215](#), [S.I. 2019/1346](#) and [S.I. 2020/1552](#).

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

(14) Regulation 131F was inserted by [S.I. 2020/1234](#) and amended by [S.I. 2020/1552](#) and [S.I. 2021/1347](#).

(15) Regulation 131H was inserted by [S.I. 2020/1552](#).

(16) [S.I. 2020/1431](#); relevantly amended by [S.I. 2022/780](#).

(17) The UK Reliefs document version 1.6 dated 9th November 2023 is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

- (a) a description of the goods to which section 18 applies;
- (b) a period within which the liability to import duty under regulation 3(1)(a) must have been incurred in respect of the goods in order for a claim for relief to be made; and
- (c) a period beginning with the day on which the goods are discharged from the free-circulation procedure within which the goods must comply with any relief condition described in section 18.

(3) For the purposes of claims for relief to which this regulation applies, any matter specified in a notice published under paragraph (2) shall be treated as if it were set out in the UK Reliefs document.”.

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

6.—(1) The Customs (Export) (EU Exit) Regulations 2019⁽¹⁸⁾ are amended as follows.

(2) In regulation 7 (export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions)—

- (a) in paragraph (1) after “paragraphs (2), (2A)”, insert “, (2AA)”;
- (b) after paragraph (2A) insert—

“(2AA) Goods which are stores and in respect of which—

- (a) no restriction on export is imposed under any enactment; and
- (b) either—

(i) an HMRC officer has approved their removal from a customs warehouse in accordance with regulation 17(2) of CSPOP 2018⁽¹⁹⁾, and the customs warehouse procedure has not been discharged before the goods are exported; or

(ii) the goods have been declared for an inward processing procedure in accordance with regulation 27H of CIDEER 2018⁽²⁰⁾, and that procedure has not been discharged before the goods are exported.”;

- (c) after paragraph (4) insert—

“(5) In paragraph (2AA)—

“customs warehouse” has the same meaning as in regulation 2 of CSPOP 2018;

“stores” has the same meaning as in section 1(1) of CEMA 1979.

(6) Notification of export of the goods in paragraph (2AA) is deemed to have been given when the goods arrive at the place from which they are to be exported.”.

(3) In regulation 8 (goods not required to be exported in accordance with the applicable export provisions)—

- (a) in paragraph (6) for “Goods” substitute “Domestic goods”;
- (b) in paragraph (7)—
 - (i) for “Goods which are” substitute “Domestic goods which are”;
 - (ii) omit “Group 8 (transport) of”.

⁽¹⁸⁾ S.I. 2019/108 (“the Export Regulations”); relevantly amended by S.I. 2019/486, S.I. 2019/1346, S.I. 2020/1552, S.I. 2021/1156 and S.I. 2023/569.

⁽¹⁹⁾ “CSPOP 2018” is defined in regulation 2 of the Export Regulations as the Customs (Special Procedures and Outward Processing) EU Exit Regulations 2018 (S.I. 2018/1249).

⁽²⁰⁾ “CIDEER 2018” is defined in regulation 2 of the Export Regulations as the Customs (Import Duty) (EU Exit) Regulations 2018.

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

7.—(1) The Customs (Contravention of a Relevant Rule) Regulations 2003(21) are amended as follows.

(2) In the Schedule, under the general heading “Report”—

- (a) for “customs and excise airport”, in each place it occurs, substitute “regulated aerodrome”(22)
- (b) in the heading “Section 20(1B), 22(1B) and 25(1B) of the Act”, after “Section 20(1B),”, insert “20B(3),”;
- (c) under the heading in sub-paragraph (b), after the entry “any conditions or restrictions attaching to any approval given under the provisions of section 20(1B), 22(1B) or 25(1B)”, insert—

“Section 20B(3) of the Act	The person in control of the £1,000.”.
	aerodrome.

Any conditions or restrictions attaching to any approval given under the provisions of section 20B(3) of the Act.

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- (d) under the heading in sub-paragraph (b), after the entry “section 21(4)(b) of the Act”, insert—

“Section 21(5A) of the Act	The person in control of the £2,500.”.
	aerodrome

A person in control of an unregulated aerodrome must take reasonable steps to secure that no aircraft lands at, or departs from, the aerodrome in circumstances in which there would be a contravention of subsections 21(1) to (3) of the Act.

(3) Under the general heading “Customs declarations” and the heading “The Customs (Import Duty) (EU Exit) Regulations 2018”, after the entry for “regulation 12(3)(23) and (4)” insert—

“Regulation 29ZA	The eligible person.	£2,500.”.
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Where goods are declared for the free-circulation procedure in accordance with regulation 26FA, the

(21) [S.I. 2003/3113](#); amended by [S.I. 2009/3164](#), [S.I. 2011/2085](#), [S.I. 2011/2534](#), [S.I. 2015/636](#), [S.I. 2018/483](#), [S.I. 2018/1260](#), [S.I. 2019/148](#), [S.I. 2019/326](#), [S.I. 2019/486](#), [S.I. 2019/487](#), [S.I. 2020/1088](#), [S.I. 2020/1234](#), [S.I. 2020/1431](#), [S.I. 2020/1552](#), [S.I. 2020/1629](#), [S.I. 2021/1156](#), [S.I. 2021/1347](#), [S.I. 2022/628](#), [S.I. 2023/569](#), and [S.I. 2023/958](#).

(22) “regulated aerodrome” is defined in section 21(6A) of the Customs and Excise Management Act 1979 (“the Act”), as inserted by section 339(7) of the Finance (No. 2) Act 2023, as a customs and excise airport or an aerodrome approved under section 20B of the Act. A “customs and excise airport” is defined in section 21(7) of the Act as an aerodrome for the time being designated as a place for the landing or departure of aircraft for the purposes of the customs and excise Acts by an order made in pursuance of section 60 of the Civil Aviation Act 1982 (c. 16).

(23) Regulation 12(3) of the Customs (Import Duty) (EU Exit) Regulations 2018 was amended by [S.I. 2021/1347](#).

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declaration must be completed by the provision to HMRC of further information in respect of the goods that is specified in a notice published by HMRC Commissioners, in the manner specified in and otherwise in accordance with provision made in a notice given by HMRC Commissioners and within the time limit specified in paragraph (3).
