

STATUTORY INSTRUMENTS

2018 No. 1258

EXITING THE EUROPEAN UNION CUSTOMS

The Customs Transit Procedures (EU Exit) Regulations 2018

Made - - - - 29th November 2018
Laid before the House of
Commons - - - - 30th November 2018
Coming into force in accordance with regulation 1(2)

^{M1}The Treasury make these Regulations exercising the powers in sections 32(7), 32(8), 32(13), 51(1), 51(3) and 52(2) of, and Schedule 2 paragraphs 5, 6, 7, 19(2) and 21(1) to, the Taxation (Cross-border Trade) Act 2018 .

The Treasury consider them appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

Modifications etc. (not altering text)

C1 [Regulations](#) applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **34**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

M1 [2018 c. 22](#); the “appropriate Minister” for these purposes is the Treasury under section 51(4)(b).

Citation and commencement

1.—(1) These Regulations may be cited as the Customs Transit Procedures (EU Exit) Regulations 2018.

(2) They come into force on such day as the Treasury may by regulations appoint ^{M2}.

Commencement Information

I1 [Reg. 1](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

- M2** Under section 52(2) of the [Taxation \(Cross-border\) Trade Act 2018 \(c. 22\)](#), [section 52\(1\)](#) of which provides that “relevant subordinate legislation” for these purposes includes any subordinate legislation made under that Act and within the meaning of the [Interpretation Act 1978 \(c. 30\)](#).

Common transit procedure

2.—(1) Schedule 1 has effect for the purpose of the United Kingdom giving effect to the Convention done at Interlaken on 20th May 1987 on a common transit procedure^{M3}, as most recently amended by Decision No 1/2017 of the EU-EFTA Joint Committee on common transit^{M4}.

(2) That Schedule must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the United Kingdom subject to the common transit procedure.

Commencement Information

- I2** [Reg. 2](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M3** The Convention has been amended many times 1988 to 2017. These Regulations anticipate the United Kingdom's effective accession to the Convention, and its withdrawal from the EU.
- M4** OJ No. L 8, 12.1.2018, p. 1.

TIR transit procedure

3.—(1) Schedule 2 has effect for the purpose of the United Kingdom giving effect to the Customs Convention on the International Transport of Goods subject to cover of TIR Carnets done at Geneva on 14th November 1975, as most recently amended on 1st October 2009^{M5}.

(2) That Schedule must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the United Kingdom subject to the TIR transit procedure.

Commencement Information

- I3** [Reg. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M5** ECE/TRANS/WP.30.AC.2/95, paragraph 24; <http://www.unece.org/tir/welcome.html>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

United Kingdom transit procedure

[^{F1}4.—(1) Schedule 3 has effect and makes provision for a United Kingdom transit procedure.

(2) Where Part 4 of Schedule 3 applies, that Schedule has effect for the purpose of the United Kingdom giving effect to—

- (a) the Customs Convention on the “A.T.A. Carnet” for the temporary admission of goods done at Brussels on 6 December 1961; and

(b) the Convention on Temporary Admission done at Istanbul on 26 June 1990.

(3) Part 4 of Schedule 3 must be interpreted and applied consistently with, and so as to give proper effect to, those Conventions in relation to goods declared for a United Kingdom transit procedure.]

Textual Amendments

F1 Reg. 4 substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **5(2)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I4 Reg. 4 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

North Atlantic Treaty procedure

5. Schedule 4 has effect and makes provision for use of NATO form 302 in the case of movements of goods from one point to another within the United Kingdom, goods leaving and re-entering the United Kingdom, and customs controls and formalities applicable in accordance with the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951 ^{M6}.

Commencement Information

I5 Reg. 5 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

M6 Available at https://www.nato.int/cps/en/natohq/official_texts_17265.htm? A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

[^{F2}Postal transit procedure

6.—(1) Schedule 5 has effect and makes provision for a postal transit procedure in relation to goods moving to, from or within the United Kingdom in accordance with the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018, and any Regulations made under it.

(2) That Schedule must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the United Kingdom subject to the postal transit procedure.]

Textual Amendments

F2 Reg. 6 inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **5(3)**; S.I. 2020/1643, reg. 2, Sch.

Rebecca Harris
Craig Whittaker
Two of the Lords Commissioners of Her
Majesty's Treasury

*Status: Point in time view as at 16/07/2025.**Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)*

SCHEDULE 1

Regulation 2

The common transit procedure

PART 1

Common transit procedures that start outside [F3Great Britain]

Textual Amendments

F3 Words in Sch. 1 Pt. 1 heading substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(2)(a); S.I. 2020/1643, reg. 2, Sch.

Common transit procedure: preliminary

1.—(1) The goods need not be presented to Customs on import ^{M7} when goods subject to a common transit procedure that starts outside [F4Great Britain] are brought into [F4Great Britain]. If they are chargeable goods ^{M8}, they are deemed to be declared for a transit procedure within TCTA (see paragraph 58(1)(f)), section 3(4)(b), and no additional declaration for the purposes of that importation is necessary either before or on import.

(2) For the purposes of this Part, the “common transit procedure” is one covered by the Convention of 20th May 1987 on a common transit procedure in regulation 2 and applicable to the carriage of goods into [F4Great Britain]^{M9}, and “Convention” refers to this one.

(3) Where that common transit procedure does not end in [F4Great Britain], the continuation of the procedure outside [F4Great Britain] discharges the procedure for the purposes of TCTA, Schedule 2, paragraph 19(2).

(4) Where goods transported by a fixed transport installation enter [F4Great Britain] through that installation, those goods are deemed to be subject to the common transit procedure.

(5) In this Part—

- (a) a “common transit state” is a member State ^{M10} or is any other country that is a Contracting Party to the Convention or that has acceded to it ^{F5}, and also includes the Isle of Man, the Channel Islands and the Sovereign Base Areas of Akrotiri and Dhekelia^{F6} and any reference to a common transit state is to be read as a reference to a common transit state or Northern Ireland];
- (b) a “fixed transport installation” is a technical means used for the continuous transport of goods such as electricity, gas or oil.

(6) Chargeable goods may be moved within [F4Great Britain] without being subject to import duty if the movement takes place in accordance with the common transit procedure.

[F7(7) For the purposes of the common transit procedure, goods brought directly to [F4Great Britain] from the Isle of Man are not imported.

(8) Sub-paragraph (1), first indent does not apply in the case of goods brought into [F4Great Britain] directly from the Channel Islands or the SBA.

(9) For the purposes of this Schedule, references to—

- (a) the Channel Islands are to the Bailiwick of Jersey or Guernsey, as the case requires;
- (b) the “SBA” are to the Sovereign Base Areas of Akrotiri and Dhekelia.]

- [^{F8}(c) a “free zone” are to an area in the United Kingdom designated as a special area for customs purposes under section 100A of the Customs and Excise Management Act 1979;
- (d) a “free zone business” are to a person authorised to carry out an activity described in regulation 3(2)(b)(v) or (c) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018;
- (e) a declaration of goods for a “free zone procedure” are to a declaration of goods for a storage procedure in a case where the goods are to be kept in a free zone.]

Textual Amendments

- F4** Words in Sch. 1 para. 1 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(b)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in Sch. 1 para. 1(5)(a) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F6** Words in Sch. 1 para. 1(5)(a) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(b)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Sch. 1 para. 1(7)-(9) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F8** Sch. 1 para. 1(9)(c)-(e) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **4(2)**

Commencement Information

- I6** Sch. 1 para. 1 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M7** As would otherwise be the case under the Taxation (Cross-border Trade) Act 2018, Schedule 1, paragraph 1(1).
- M8** The Taxation (Cross-border Trade) Act 2018, section 2 covers “chargeable goods”.
- M9** Articles 1 to 6 of the Convention provide further details.
- M10** A member of the EU, see the Interpretation Act 1978 (c. 30), **Schedule 1**, as amended by the European Union (Withdrawal) Act 2018 (c. 16), **Schedule 8**, paragraphs 18 and 22(e) and S.I. 2018/808.

Presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit

2.—[^{F9}(A1) Where the intended point of entry into Great Britain of the goods in paragraph 1(1) is at a location [^{F10}listed] in a public notice published by HMRC, the MRN of the declaration of the goods (see sub-paragraph (3)) and one of the numbers specified in sub-paragraph (A6) must be provided, before the goods are brought into Great Britain, to a person listed in the notice, in the form and manner specified in the notice.

(A2) HMRC must state in the notice the date on which a listing is made and the date it has effect.

(A3) Except in cases of urgency, a listing must not have effect earlier than 30 days after the date on which the listing is made.

(A4) HMRC may vary or cancel any listing.

[
^{F11}(A4A) Any variation or cancellation must state the date on which it is made and the date it has effect.

(A4B) Except in cases of urgency, any variation or cancellation must not have effect earlier than 30 days after the date on which it is made.]

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Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

(A5) A notice must further—

- (a) identify a location which is listed, including by reference to a postcode or a delineation on a map or plan, and
- (b) be published as soon as practicable after it is made.

[^{F12}(A5A) A notice may also include a requirement for the MRN to be provided in the form of a reference number for a record, which includes the MRN, on an electronic system that is specified in the notice.]

(A6) The specified numbers are—

- (a) the vehicle registration number of any vehicle in which the goods are carried,
- (b) the vehicle registration number of any trailer in which the goods are carried, or
- (c) the container identification number of any container in which the goods are carried.]

[^{F13}(A7) Sub-paragraph (A1) does not apply in relation to the goods in paragraph 1(1) if, before they are brought into Great Britain, HMRC notifies the carrier that it does not.

(A8) For the purposes of sub-paragraph (A7), it does not matter whether information about the goods has been provided in accordance with sub-paragraph (A1).]

[^{F14}(1) Where sub-paragraph (A1) does not apply—

- (a) the goods in paragraph 1(1) must, once brought into Great Britain, be presented to the HMRC customs office of transit (see paragraphs 58(1)(d) and sub-paragraph (2)); and
- (b) the MRN of the declaration of the goods must be provided to the HMRC customs office of transit at the time and in the form and manner specified in a public notice published by HMRC.]

(2) In this Part, an “HMRC customs office of transit” is—

- (a) the HMRC office competent for the point of entry into [^{F15}Great Britain] when the goods are entering [^{F15}Great Britain] in the course of a common transit procedure; or
- (b) the HMRC office competent for the point of exit from [^{F15}Great Britain] when the goods are leaving [^{F15}Great Britain], in the course of a common transit procedure, via a frontier with another territory that is not a common transit state.

(3) In this Part, the “MRN” is the master reference number allocated by the competent customs authority outside [^{F15}Great Britain] to the declaration made there for the common transit procedure.

^{F16}(4)

^{F17}(5)

(6) HMRC must record the border passage of the goods on the basis of the particulars of the common transit procedure received from the customs office of departure pursuant to the Convention. That passage must be notified by HMRC to the customs office of departure [^{F18}], if the customs office of departure does not already have these particulars].

(7) In this Part, the “customs office of departure” is the customs office outside [^{F15}Great Britain] where the declaration was accepted for the goods subject to the common transit procedure.

(8) Where goods are carried via an HMRC customs office of transit that is not the one declared, HMRC must request the particulars of the common transit procedure from the customs office of departure (but only if they do not already have these particulars) and notify the border passage of the goods to the customs office of departure.

(9) Any inspection of the goods at an HMRC customs office of transit must be carried out mainly on the basis of the particulars of the common transit procedure received from the customs office of departure.

(10) Sub-paragraphs (1), (6) and (8) do not apply to the transport of goods by rail provided that HMRC can verify the border passage of the goods by other means. Such verification must take place only in the case of need, and may take place retrospectively.

[^{F19}(11) Each of sub-paragraphs (A1), (1) and (6) do not apply where the goods are to be, or are, brought into the United Kingdom directly from the Isle of Man, the Channel Islands or the SBA.]

Textual Amendments

- F9** Sch. 1 para. 2(A1)-(A6) inserted (31.12.2020) by The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, **4(2)**; S.I. 2020/1643, reg. 2, **Sch.**
- F10** Word in Sch. 1 para. 2(A1) substituted (11.5.2021) by The Customs (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/478), regs. 1, **4(2)(a)**
- F11** Sch. 1 para. 2(A4A)(A4B) inserted (11.5.2021) by The Customs (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/478), regs. 1, **4(2)(b)**
- F12** Sch. 1 para. 2(A5A) inserted (12.6.2024) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2024 (S.I. 2024/672), regs. 1, **4(2)(a)**
- F13** Sch. 1 para. 2(A7)(A8) inserted (12.6.2024) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2024 (S.I. 2024/672), regs. 1, **4(2)(b)**
- F14** Sch. 1 para. 2(1) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(a)(i)**
- F15** Words in Sch. 1 para. 2 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(c)(i)**; S.I. 2020/1643, reg. 2, **Sch.**
- F16** Sch. 1 para. 2(4) omitted (30.11.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(a)(ii)**
- F17** Sch. 1 para. 2(5) omitted (30.11.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(a)(ii)**
- F18** Words in Sch. 1 para. 2(6) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(c)(ii)**; S.I. 2020/1643, reg. 2, **Sch.**
- F19** Sch. 1 para. 2(11) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(2)(c)**; S.I. 2020/1643, reg. 2, **Sch.**

Commencement Information

- I7** Sch. 1 para. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Incidents in [^{F20}Great Britain] during movements of goods subject to the common transit procedure

3.—(1) A carrier (see sub-paragraph (2)) must present the goods [^{F21}and provide] the MRN of the declaration to HMRC if, within [^{F22}Great Britain]—

- the carrier is obliged to deviate from a route prescribed by the customs office of departure due to circumstances beyond the carrier's control;
- the seals are broken or tampered with in the course of the transport operation for reasons beyond the carrier's control;
- goods are transferred from one means of transport to another means of transport;
- imminent danger necessitates partial or total unloading of the sealed means of transport;

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Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

- (e) there is an incident which may affect the ability of the holder of the procedure (see sub-paragraph (5)) or the carrier to comply with their respective obligations; or
- (f) any of the elements constituting a single means of transport is changed, namely—
 - (i) a road vehicle accompanied by each of its trailers or semi-trailers;
 - (ii) a set of coupled railway carriages or wagons;
 - (iii) boats constituting a single chain.

(2) In this Part (except for the purposes of paragraph 4(5)(a)), in the context of entry, the “carrier” is the person who brings the goods, or who assumes responsibility for the carriage of the goods, into [F22Great Britain]. And in the context of exit, the “carrier” is the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of [F22Great Britain].

(3) Where HMRC consider that the common transit procedure concerned may continue, they may take any steps that they consider necessary.

(4) In the case of an incident referred to in sub-paragraph (1)(c), presentation of the goods [F23and provision of] the MRN of the declaration is not required if the following conditions are fulfilled—

- (a) the goods are transferred from a means of transport that is not sealed; and
- (b) the holder of the procedure (see sub-paragraph (5)) or the carrier on behalf of the holder of the procedure provides relevant information concerning the transfer to the satisfaction of HMRC.

(5) In this Part (except for the purposes of paragraph 4(5)(b)), the “holder” of the procedure is the person who lodges the declaration for the common transit procedure, or on whose behalf that declaration is lodged.

(6) In the case of an incident referred to in sub-paragraph (1)(f), the carrier may continue the common transit procedure when one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems.

(7) In the case referred to in sub-paragraph (6), the carrier is waived from the presentation of the goods and [F24provision] of the MRN of the declaration to HMRC.

(8) In the case of an incident referred to in sub-paragraph (1)(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, presentation of the goods [F25and provision of] the MRN of the declaration is not required if the holder of the procedure, or the carrier on behalf of the holder of the procedure, provides relevant information concerning the composition of the road vehicle to the satisfaction of HMRC.

[F26(9) In the cases referred to in sub-paragraphs (1)(a) to (f), the MRN must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.]

(10) Relevant information concerning incidents during common transit procedures must be recorded in the electronic transit system by HMRC.

In this Part, the “electronic transit system” is any such system used by the common transit states for the completion of the customs formalities of the common transit procedure.

Textual Amendments

- F20** Words in [Sch. 1 para. 3 heading](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(d\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)
- F21** Words in [Sch. 1 para. 3\(1\)](#) substituted (30.11.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(3), [4\(2\)\(b\)\(i\)](#)
- F22** Words in [Sch. 1 para. 3](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(d\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

- F23** Words in Sch. 1 para. 3(4) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(b)(ii)**
- F24** Word in Sch. 1 para. 3(7) inserted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(b)(iii)**
- F25** Words in Sch. 1 para. 3(8) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(b)(iv)**
- F26** Sch. 1 para. 3(9) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(b)(v)**

Commencement Information

- I8** Sch. 1 para. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

End of the common transit procedure in [^{F27}Great Britain] (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure

4.—(1) The holder of the common transit procedure is responsible for all of the following—

- (a) presentation of the goods intact, and the required information in paragraph 5(1)(c), at the HMRC customs office of destination in [^{F28}Great Britain] (see sub-paragraph (2)) within the time-limit set by the customs office of departure and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification;
- (b) observance of the customs provisions relating to the procedure;
- (c) provision of any guarantee mentioned in the Convention in order to ensure payment of any import duty and other charges which may be incurred in respect of the goods.

(2) In this Part, the “HMRC customs office of destination” is the HMRC office where the goods subject to the common transit procedure are presented in order to end the procedure.

(3) The obligation of the holder of the procedure in sub-paragraph (1) is met and the common transit procedure ends when the goods subject to the common transit procedure and the required information are available at the HMRC customs office of destination, in accordance with paragraph 5. This does not apply in a case covered by sub-paragraph (6) or (7).

(4) A carrier, or recipient of goods who accepts goods knowing that they are moving subject to the common transit procedure, is also responsible for presentation of the goods intact at the HMRC customs office of destination within the time-limit set by the customs office of departure and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification.

(5) For the purposes of this Part and sub-paragraph (4)—

- (a) the operator of a fixed transport installation who is established in the United Kingdom is the carrier;
- (b) the holder of the common transit procedure in the case of a fixed transport installation is—
 - (i) the operator of the installation who is established in the common transit state where the goods are placed in the installation at the start of the common transit procedure, or
 - (ii) the operator of the installation who is established in the common transit state in the territory of which the goods enter a common transit state.

The operator in either paragraph (b)(i) or (ii) must agree with HMRC the methods of customs control over the goods transported.

(6) The common transit procedure is deemed to have ended when the appropriate entry is made in the commercial records of the consignee, or the operator of a fixed transport installation, certifying that the goods transported by fixed transport installation—

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Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

- (a) have arrived at the consignee's plant;
- (b) are accepted into the distribution network of the consignee; or
- (c) have left [^{F29}Great Britain] for a country other than a common transit state.

(7) If an electronic transport document is used as the declaration if so authorised under provision corresponding to paragraph 18(5), the common transit procedure ends when both the goods are presented at the HMRC customs office of destination for the airport and the particulars of the electronic transport document have been made available to that customs office in accordance with the means defined in the authorisation.

(8) The holder of the common transit procedure for the purposes of a case covered by sub-paragraph (7) must notify HMRC, at the HMRC customs office of destination, of all offences and irregularities related to the common transit procedure.

Textual Amendments

- F27** Words in [Sch. 1 para. 4](#) heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(e\)\(i\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)
- F28** Words in [Sch. 1 para. 4\(1\)\(a\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(e\)\(ii\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)
- F29** Words in [Sch. 1 para. 4\(6\)\(c\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(e\)\(iii\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

- I9** [Sch. 1 para. 4](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

5.—[^{F30}(1) Where goods subject to the common transit procedure arrive at the HMRC customs office of destination—

- (a) the goods must be presented to HMRC at that office, together with any information required by HMRC, and
- (b) the MRN of the declaration of the goods must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.

The presentation of the goods and any required information must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation of the goods and any required information to take place outside the official opening hours or at any other place.]

(2) Where the presentation [^{F31}of the goods and any information required by HMRC or the provision of the MRN of the declaration of the goods] has taken place after the expiry of the time-limit set by the customs office of departure, the holder of the common transit procedure is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of HMRC that the delay is not attributable to the holder or carrier.

(3) The common transit procedure may be ended at an HMRC office other than that declared in the declaration. That office is then the HMRC customs office of destination.

[^{F32}(4) HMRC must notify the customs office of departure of the arrival of the goods on the first day on which the requirements of sub-paragraph (1) are complied with if the customs office of departure does not already have these particulars.]

(5) At the request of the person presenting the goods to the HMRC customs office of destination, HMRC must endorse a receipt which certifies the presentation of the goods at that customs office [^{F33}in Great Britain] and contains a reference to the MRN of the declaration.

(6) The receipt must be provided as stipulated by paragraph 8 and must be completed in advance by the person concerned.

(7) The receipt must not be used as proof of the common transit procedure having ended.

Textual Amendments

- F30** Sch. 1 para. 5(1) substituted (30.11.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(3), [4\(2\)\(c\)\(i\)](#)
- F31** Words in Sch. 1 para. 5(2) inserted (30.11.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(3), [4\(2\)\(c\)\(ii\)](#)
- F32** Sch. 1 para. 5(4) substituted (30.11.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(3), [4\(2\)\(c\)\(iii\)](#)
- F33** Words in Sch. 1 para. 5(5) inserted (31.12.2020) by virtue of [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(f\)\(ii\)](#); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I10** Sch. 1 para. 5 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

End of the common transit procedure in ^{F34}[Great Britain] (2): goods received by an authorised consignee

6.—(1) Upon application, HMRC may authorise the following simplification regarding the end of the common transit procedure in ^{F35}[Great Britain], namely the status of “authorised consignee”, allowing the holder of the authorisation to receive goods moved under the common transit procedure at an authorised place ^{F36}[which is approved as a temporary storage facility] to end the procedure under paragraph 4(3).

(2) The authorisation may be granted to an applicant fulfilling the following conditions, but only if HMRC consider that they will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned—

- (a) the applicant must be established in the United Kingdom;
- ^{F37}(aa) in the opinion of an officer of Revenue and Customs, the applicant’s financial standing makes the applicant suitable to be an authorised consignee;
- (b) the applicant will regularly receive goods subject to the common transit procedure;
- (c) the applicant, and any director or senior employee of the applicant, have not been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of an officer of Revenue and Customs is—
 - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches; and
 - (ii) relevant to the suitability of the applicant to be an authorised consignee;
- (d) the applicant, and any director or senior employee of the applicant, have no criminal convictions which in the opinion of an officer of Revenue and Customs are—
 - (i) serious having regard to the type of conviction; and
 - (ii) relevant to the suitability of the applicant to be an authorised consignee;
- (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in, chargeable goods and domestic goods and facilitate compliance with Customs obligations;

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

- (f) the applicant meets any professional standards of competence stipulated in a public notice or, in the opinion of an officer of Revenue and Customs, the applicant's practical experience makes the applicant suitable to be an authorised consignee;
 - (g) the applicant must be able to comply with any condition additional to paragraphs (a) to (f) which HMRC consider will be a justified condition of the authorisation if granted.
- (3) For the purposes of sub-paragraph (2)(a), the applicant is established in the United Kingdom—
- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
 - (b) in any other case, where the applicant—
 - (i) has a registered office in the United Kingdom; or
 - (ii) has a permanent place in the United Kingdom from which the applicant carries out activities for which the applicant is constituted to perform.

Textual Amendments

- F34** Words in [Sch. 1 para. 6](#) heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(g\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)
- F35** Words in [Sch. 1 para. 6\(1\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(h\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)
- F36** Words in [Sch. 1 para. 6\(1\)](#) inserted (1.1.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(2), [5\(2\)](#)
- F37** [Sch. 1 para. 6\(2\)\(aa\)](#) inserted (30.9.2024) by [The Customs \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/194\)](#), regs. 1, [3\(2\)\(a\)](#)

Commencement Information

- I11** [Sch. 1 para. 6](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

7.—(1) When the goods arrive at the authorised place in paragraph 6(1), the authorised consignee must—

- (a) immediately notify the HMRC customs office of destination about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport;
- (b) unload the goods, but only after obtaining permission to do so from HMRC;
- (c) after unloading, enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;
- (d) notify the HMRC customs office of destination about the results of the inspection of the goods and inform them of any irregularities, no later than the third day following the day on which permission from HMRC to unload the goods was received.

(2) When HMRC have received notification of the arrival of the goods at the premises of the authorised consignee under sub-paragraph (1), they must notify the customs office of departure of the arrival of the goods.

(3) The holder of the common transit procedure is deemed to have fulfilled the applicable obligations in paragraph 4(1), and the common transit procedure is deemed to end in accordance with paragraph 4(3), when the goods have been presented intact to the authorised consignee at the authorised place as provided for in paragraph 6(1) within the time-limit set by the customs office of departure.

(4) At the carrier's request, the authorised consignee must issue a receipt which certifies the arrival of the goods at the authorised place in paragraph 6(1) and contains a reference to the MRN of the declaration. The receipt must be provided as stipulated by paragraph 8.

Commencement Information

I12 Sch. 1 para. 7 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Receipt endorsed by the HMRC customs office of destination, and receipt issued by authorised consignee

8. A receipt under paragraph 5(5) or 7(4) must take the form stipulated in a public notice.

Commencement Information

I13 Sch. 1 para. 8 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Verification and administrative assistance

9.—(1) HMRC may use their powers to carry out post-release controls of the information supplied and of any documents, forms, authorisations or data relating to the common transit procedure in order to check that the entries, the information exchanged and the stamps are authentic.

(2) They must respond without delay upon receiving a request for such controls from the customs authority of another common transit state.

(3) Where the competent customs authority (see paragraph 58(1)(b)) of the place of departure makes a request to HMRC for a post-release control of information related to the common transit procedure, the conditions laid down in paragraph 13(1) for discharging the common transit procedure are deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

(4) For these purposes, “post-release control” is a specific act performed by HMRC in order to ensure compliance with customs and other legislation governing the common transit procedure.

Commencement Information

I14 Sch. 1 para. 9 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Controls and issuing of alternative proof

10.—(1) Where the common transit procedure ends in [^{F38}Great Britain], HMRC must carry out customs controls on the basis of the particulars of the common transit procedure received from the customs office of departure.

(2) Where the common transit procedure ends in [^{F38}Great Britain], no irregularity has been detected by HMRC, and the holder of the procedure presents the transit accompanying document, HMRC must endorse that document at the request of the holder of the procedure for the purpose of providing alternative proof of the ending of the procedure.

(3) The endorsement must consist of the HMRC stamp, the signature of an officer of Revenue and Customs, the date, and the following: “Alternative proof — 99202”.

Textual Amendments

F38 Words in [Sch. 1 para. 10](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\), 39\(2\)\(i\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Commencement Information

I15 Sch. 1 para. 10 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Sending the control results

11.—(1) HMRC must notify the control results to the customs office of departure at the latest on the third day following the day the goods are presented in accordance with paragraph 5(1) [^{F39}if the customs office of departure does not already have these particulars]. In exceptional cases, that time-limit may be extended up to six days.

(2) Where goods are received by an authorised consignee as referred to in paragraph 6(1), the customs office of departure must be notified at the latest on the sixth day following the day the goods were delivered to the authorised consignee [^{F40}if the customs office of departure does not already have these particulars].

Textual Amendments

F39 Words in [Sch. 1 para. 11\(1\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(j\)\(i\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

F40 Words in [Sch. 1 para. 11\(2\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(j\)\(ii\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I16 Sch. 1 para. 11 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Enquiry procedure for goods moved subject to the common transit procedure

12.—(1) HMRC must send the control results immediately after receiving a request from the customs office of departure where that request is made because that office has not received the control results in accordance with paragraph 11.

(2) HMRC must send their reply within 28 days from the day on which a request was sent to them by the customs office of departure for one or more of the following reasons—

- (a) the customs office of departure has not received the notification of arrival of the goods by the expiry of the time-limit for the presentation of the goods mentioned in paragraph 5(2);
- (b) the customs office of departure has not received the control results requested in accordance with sub-paragraph (1);
- (c) the customs office of departure becomes aware that the notification of arrival of the goods was or the control results were sent in error.

(3) Sub-paragraph (2) applies only if—

- (a) the request is sent to HMRC within a period of seven days after the expiry of the time-limit in sub-paragraph (2)(a) or the time-limit applicable by virtue of paragraph 11 to sub-paragraph (2)(b), or
- (b) the request is sent without delay to HMRC before the expiry of the time-limit if the customs office of departure receives information that the common transit procedure has not ended correctly, or suspects that to be the case.

(4) HMRC must within 40 days from the date on which it was sent, reply to a request from the customs office of departure where—

- (a) the request indicates that HMRC have not provided sufficient information for the common transit procedure to be discharged,

- (b) that customs office has, at the latest 28 days after initiating the enquiry procedure, requested the holder of the common procedure to provide that information,
- (c) the request indicates that the information provided in reply from the holder of the procedure is not sufficient to discharge the common transit procedure, and
- (d) that customs office has immediately sent the request for supplementary information to HMRC.

Commencement Information

I17 Sch. 1 para. 12 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Discharge of the common transit procedure

13.—(1) The common transit procedure ending in [^{F41}Great Britain] is discharged when HMRC and [^{F42}, if different,] the customs authority for the customs office of departure outside [^{F41}Great Britain] are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and HMRC, that the procedure has ended correctly. The deemed transit procedure in paragraph 1(1) is then deemed to be similarly discharged for the purposes of TCTA, Schedule 2, paragraph 19(2).

(2) HMRC, acting with other customs authorities as appropriate and as the case requires, must take all the measures necessary and within their powers to regularise the situation of the goods in respect of which a common transit procedure has not been discharged under the conditions prescribed.

(3) In the case of a common transit procedure ending in [^{F41}Great Britain] under paragraph 4(7), that common transit procedure is deemed to be discharged unless HMRC have received information or have established that the procedure has not ended correctly. The deemed transit procedure in paragraph 1(1) is then deemed to be similarly discharged for the purposes of TCTA, Schedule 2, paragraph 19(2).

[^{F43}(4) The deemed transit procedure in paragraph 1(1) is deemed to be discharged, and paragraph 14 does not apply, when and to the extent that the goods in question are declared and accepted for another Customs procedure pursuant to TCTA, Schedule 2, paragraph 18(2).]

Textual Amendments

- F41** Words in [Sch. 1 para. 13](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(k\)\(i\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)
- F42** Words in [Sch. 1 para. 13\(1\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(2\)\(k\)\(ii\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)
- F43** [Sch. 1 para. 13\(4\)](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), [8\(2\)\(d\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I18 Sch. 1 para. 13 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Consequences of common transit procedure discharge

14.—(1) On the discharge of a common transit procedure in [^{F44}Great Britain], except under paragraph 1(3), the [^{F45}chargeable] goods that were subject to it become subject to TCTA, sections 1 and 3 (charge to import duty and obligation to declare goods for a Customs procedure on import) and

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Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

to regulations under the Customs and Excise Management Act 1979 ^{M11}, section 42(1) (regulation of unloading, removal, etc. of imported goods).

(2) They are then deemed to have been presented to Customs on import for the purposes of TCTA, Schedule 1, paragraph 1(1) (imported goods to be presented to Customs).

(3) [^{F46}Except where sub-paragraph (4) applies, a [^{F47}temporary storage] declaration] in respect of them is then deemed to have been made ^{F48}....

[^{F49}(3A) “Temporary storage declaration” has the meaning given by regulation 8(2) of the Customs (Import Duty) (EU Exit) Regulations 2018.]

[^{F50}(4) This sub-paragraph applies where, immediately before the procedure is discharged—

- (a) the chargeable goods that are subject to it—
 - (i) are in a free zone; and
 - (ii) have been received in the free zone by or on behalf of a free zone business;
- (b) that free zone business is authorised to declare goods for a free zone procedure;
- (c) that free zone business or a person acting with their authority has—
 - (i) made an entry into that business’s commercial records containing the particulars specified in a notice published by HMRC; and
 - (ii) notified a responsible authority for that free zone that the goods have been received;
- (d) the case is not one set out in version 1 of the document dated 14 October entitled “Cases where goods cannot be declared by conduct or are not treated as declared for a free zone procedure on discharge of a transit procedure in a free zone” ;
- (e) if a notification that goods are to be kept in a free zone was required under regulation 18D(1) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, that notification has been given to HMRC; and
- (f) the goods have not been declared for another customs procedure.

(5) A notification under sub-paragraph (4)(c)(ii) must—

- (a) contain the matters; and
- (b) be made in the form and manner,

specified in a notice published by HMRC.

(6) Where sub-paragraph (4) applies, the goods are treated on the discharge of the procedure as if they have been declared for a free zone procedure, and acceptance of the Customs declaration is treated as having occurred immediately.

(7) HMRC must publish a notice specifying—

- (a) the particulars referred to in sub-paragraph (4)(c)(i); and
- (b) the matters referred to in sub-paragraph (5).]

Textual Amendments

- F44** Words in [Sch. 1 para. 14\(1\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(l)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F45** Word in [Sch. 1 para. 14\(1\)](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **8(2)(e)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F46** Words in [Sch. 1 para. 14\(3\)](#) substituted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **4(3)(a)**

- F47** Words in Sch. 1 para. 14(3) inserted (1.7.2022) by The Customs (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/628), regs. 1(3), **5(3)(a)(i)**
- F48** Words in Sch. 1 para. 14(3) omitted (1.7.2022) by virtue of The Customs (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/628), regs. 1(3), **5(3)(a)(ii)**
- F49** Sch. 1 para. 14(3A) inserted (1.7.2022) by The Customs (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/628), regs. 1(3), **5(3)(b)**
- F50** Sch. 1 para. 14(4)-(7) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **4(3)(b)**

Commencement Information

- I19** Sch. 1 para. 14 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M11** 1979 c. 2; section 42(1) is amended, on a day to be appointed, by the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 36.

HMRC controls and seals

15. Whenever a seal needs to be removed in [^{F51}Great Britain] to allow customs inspection for the purposes of this Part, HMRC must endeavour to reseal as necessary with a customs seal of at least equivalent security features, and note the particulars of the action including the new seal number on the cargo documentation.

Textual Amendments

- F51** Words in Sch. 1 para. 15 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(m)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I20** Sch. 1 para. 15 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

PART 2

Common transit procedures that start in [^{F52}Great Britain]

Textual Amendments

- F52** Words in Sch. 1 Pt. 2 heading substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(n)**; S.I. 2020/1643, reg. 2, Sch.

Common transit procedure: preliminary

16.—(1) For the purposes of this Part, the “common transit procedure” is one covered by the Convention of 20th May 1987 on a common transit procedure in regulation 2 and applicable to the carriage of domestic goods ^{M12} or chargeable goods from [^{F53}Great Britain]^{M13}, and “Convention” refers to this one.

(2) Where the goods are in [^{F53}Great Britain] and are transported by a fixed transport installation, those goods are deemed to be subject to the common transit procedure once placed into the fixed transport installation.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

(3) In this Part, the “HMRC customs office of departure” is the HMRC office in [^{F53}Great Britain] where the declaration for the goods to the common transit procedure is accepted.

And the “customs office of destination” is the customs office in any common transit state where the goods subject to the common transit procedure are presented in order to end the procedure.

(4) In this Part, “common transit state” and “fixed transport installation” have the same meanings as in paragraph 1(5).

(5) Chargeable goods may be moved within [^{F53}Great Britain] without being subject to import duty if the movement takes place in accordance with the common transit procedure.

Textual Amendments

F53 Words in [Sch. 1 para. 16](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(o)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I21 Sch. 1 para. 16 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

M12 The Taxation (Cross-border Trade) Act 2018, section 33 covers “domestic goods”.

M13 Articles 1 to 6 of the Convention provide further details.

17.—(1) The common transit procedure applies to goods passing through a country or territory outside [^{F54}Great Britain] if one of the following conditions is fulfilled—

- (a) the country or territory is a common transit state;
- (b) carriage through that country or territory is effected under cover of a single transport document drawn up in [^{F55}Great Britain] (but the common transit procedure is suspended in territory that is not part of a common transit state).

(2) This Part does not authorise any export of goods from the United Kingdom otherwise than in accordance with the applicable export provisions ^{M14}.

Textual Amendments

F54 Words in [Sch. 1 para. 17\(1\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(p)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

F55 Words in [Sch. 1 para. 17\(1\)\(b\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(p)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I22 Sch. 1 para. 17 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

M14 Defined in the Taxation (Cross-border Trade) Act 2018, section 35.

Formalities in [^{F56}Great Britain]

18.—(1) HMRC may authorise the simplification in sub-paragraph (4), (5), [^{F57}(6A),] (7) or (8) regarding the common transit procedure or the end of that procedure.

(2) In each case, the authorisation may be granted to an applicant fulfilling the following conditions, but only if HMRC consider that they will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned—

- (a) the applicant must be established in the United Kingdom;
 - (b) the applicant will regularly use the common transit procedure;
 - (c) identical conditions to those described in sub-paragraphs [F58(aa) and] (c) to (g) of paragraph 6(2) (and not restricted to authorised consignees) are fulfilled in relation to the applicant.
- (3) For the purposes of sub-paragraph (2)(a), the applicant is established in the United Kingdom—
- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
 - (b) in any other case, where the applicant—
 - (i) has a registered office in the United Kingdom; or
 - (ii) has a permanent place in the United Kingdom from which the applicant carries out activities for which the applicant is constituted to perform.

(4) Authorisation as an “authorised consignor” allows the holder of the authorisation to declare goods for the common transit procedure without presenting them to HMRC.

[F59] Such authorisation must only be granted to an applicant who is authorised either—

- (a) in accordance with Part 10 of the import duty regulations to provide a comprehensive guarantee, or to use a guarantee waiver if approved by HMRC under paragraph 64(10), or
- (b) by customs authorities of another common transit state to provide a comprehensive guarantee or to use a guarantee waiver provided that—
 - (i) the authorisation has been issued in accordance with Article 55(1)(a) of Appendix 1 to the Convention and has not been annulled or revoked and is not suspended, and
 - (ii) the general conditions for authorisation at Article 57(1) of Appendix 1 to the Convention were satisfied at the time the authorisation was granted.]

18.—(5) Authorisation, in the case of air transport, to use an electronic transport document as a declaration for the common transit procedure, provided it contains the particulars of such declaration and those particulars are available to HMRC and the customs authority for the place of destination to allow the customs control of the goods and the discharge of the procedure.

(6) The authorisation in sub-paragraph (5) must only be granted where—

- (a) HMRC have consulted the customs authority for the airport of destination [F60], where that customs authority is not HMRC] and have received no notification from that authority, within 45 days from the communication, that the applicant does not fulfil one or more of the conditions for granting the authorisation;
- (b) the applicant operates a significant number of flights between common transit state airports; and
- (c) the applicant demonstrates the ability to ensure that the particulars of the electronic transport document are available to HMRC for the airport of departure, and to the customs office of destination for the airport of destination, and that those particulars are the same.

[F61] (6A) Authorisation to declare goods for the common transit procedure using a declaration that contains reduced information, in the case of—

- (a) the transport of goods by rail, or
- (b) the transport of goods by air, where an electronic transport document is not being used as a declaration for the common transit procedure.]

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

(7) Authorisation to use seals of a special type as set out in the application, where sealing is required to ensure the identification of the goods subject to the common transit procedure.

(8) Authorisation for the status of “authorised consignee”, allowing the holder of the authorisation to receive goods moved under the common transit procedure at an authorised place [^{F62}which is approved as a temporary storage facility] to end the procedure under paragraph 29(4).

This status must only be granted to applicants who will regularly receive goods subject to the common transit procedure.

Textual Amendments

- F56** Words in Sch. 1 para. 18 heading inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(q)**; S.I. 2020/1643, reg. 2, Sch.
- F57** Word in Sch. 1 para. 18(1) inserted (16.7.2025) by The Customs (Miscellaneous Amendments) Regulations 2025 (S.I. 2025/745), regs. 1(1), **7(1)(a)(i)** (with reg. 1(2))
- F58** Words in Sch. 1 para. 18(2)(c) inserted (30.9.2024) by The Customs (Miscellaneous Amendments) Regulations 2024 (S.I. 2024/194), regs. 1, **3(2)(b)**
- F59** Words in Sch. 1 para. 18(4) substituted (31.12.2020) by The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, **4(3)**; S.I. 2020/1643, reg. 2, Sch.
- F60** Words in Sch. 1 para. 18(6)(a) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(r)**; S.I. 2020/1643, reg. 2, Sch.
- F61** Sch. 1 para. 18(6A) inserted (16.7.2025) by The Customs (Miscellaneous Amendments) Regulations 2025 (S.I. 2025/745), regs. 1(1), **7(1)(a)(ii)** (with reg. 1(2))
- F62** Words in Sch. 1 para. 18(8) inserted (1.1.2023) by The Customs (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/628), regs. 1(2), **5(2)**

Commencement Information

- I23** Sch. 1 para. 18 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

19.—[^{F63}(A1) The presentation of the goods at the HMRC customs office of departure must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.]

(1) Each declaration for the common transit procedure must include only goods subject to that procedure that are moved, or are to be moved, from one customs office of departure to one customs office of destination on a single means of transport, in a container or in a package. The declaration must, in particular, correctly declare the goods for the T1 or T2 procedure as provided for in the Convention.

(2) However, one declaration for the common transit procedure may include goods moved, or to be moved, from one customs office of departure to one customs office of destination in more than one container, or in more than one package, where the containers or packages are loaded on a single means of transport.

(3) For the purposes of this paragraph, any of the following constitute a single means of transport, provided that the goods are dispatched together—

- (a) a road vehicle accompanied by each of its trailers or semi-trailers;
- (b) a set of coupled railway carriages or wagons;
- (c) boats constituting a single chain.

(4) Where for the purposes of the common transit procedure a single means of transport is used for loading goods at more than one HMRC customs office of departure and for unloading at more than one customs office of destination, separate declarations must be lodged for each of the consignments.

Textual Amendments

F63 Sch. 1 para. 19(A1) inserted (31.12.2020) by The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, 4(4); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I24 Sch. 1 para. 19 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

20.—(1) HMRC must set a time-limit within which the goods must be presented at the customs office of destination, taking into account the following—

- (a) the route;
- (b) the means of transport;
- (c) transport legislation or other legislation which might have an impact on setting a time-limit;
- (d) any relevant information communicated to HMRC by the holder of the common transit procedure.

(2) In this Part, the “holder” of the procedure is the person who lodges the declaration in [^{F64}Great Britain] for the common transit procedure, or on whose behalf that declaration is lodged.

But where goods are transported by a fixed transport installation, the holder of the common transit procedure is the operator of the fixed transport installation in [^{F64}Great Britain], and that operator must agree with HMRC the methods of customs control over the goods transported.

(3) Goods subject to the common transit procedure must be moved to the customs office of destination along an economically justified route.

(4) Where HMRC consider or the holder of the procedure considers it necessary, HMRC must prescribe a route for the movement of goods during the common transit procedure taking into account any relevant information communicated to HMRC by the holder of the procedure.

When prescribing a route, HMRC must enter in the electronic transit system at least the indication of the common transit states through which the transit is to take place.

In this Part, the “electronic transit system” is any such system used by the common transit states for the completion of the customs formalities of the common transit procedure.

Textual Amendments

F64 Words in Sch. 1 para. 20 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(2)(s); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I25 Sch. 1 para. 20 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Sealing as an identification measure

21.—(1) Where goods are to be subject to the common transit procedure, HMRC must seal the following—

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Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

- (a) the space containing the goods, where the means of transport or container has been recognised by them as suitable for sealing;
 - (b) each individual package, in other cases.
- (2) HMRC must record the number of the seals and the individual seal identifiers, in the electronic transit system.

Commencement Information

I26 Sch. 1 para. 21 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

22.—(1) HMRC must consider means of transport or a container to be suitable for sealing on the following conditions—

- (a) seals can be simply and effectively affixed to the means of transport or container;
- (b) the means of transport or container is so constructed that when goods are removed or introduced, the removal or introduction leaves visible traces, the seals are broken or show signs of tampering, or an electronic monitoring system registers the removal or introduction;
- (c) the means of transport or container contains no concealed spaces where goods may be hidden;
- (d) the spaces reserved for the goods are readily accessible for inspection by a customs authority.

(2) Road vehicles, trailers, semi-trailers and containers approved for the carriage of goods under customs seal in accordance with the Convention, or any other international agreement to which the United Kingdom is a party and to similar effect, are also suitable for sealing.

Commencement Information

I27 Sch. 1 para. 22 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

23.—(1) Customs seals, and seals of a special type in paragraph 18(7), must have at least the following essential characteristics and comply with the following technical specifications—

- (a) essential characteristics of the seals—
 - (i) remaining intact and securely fastened in normal use;
 - (ii) being easily checkable and recognisable;
 - (iii) being so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye;
 - (iv) being designed for single use or, if intended for multiple use, being so designed that they can be given a clear, individual identification mark each time they are re-used;
 - (v) bearing individual seal identifiers which are permanent, readily legible and uniquely numbered;
- (b) technical specifications—
 - (i) the form and dimensions of seals may vary with the sealing method used but the dimensions are such as to ensure that identification marks are easy to read;
 - (ii) the identification marks of seals must be impossible to falsify and difficult to reproduce;

- (iii) the material used must be resistant to accidental breakage and such as to prevent undetectable falsification or reuse.

(2) Where seals, or seals of a special type in paragraph 18(7), have been certified by a competent body in accordance with ISO International Standard No 17712:2013 ‘Freight containers – Mechanical Seals’^{M15} published by the International Organization for Standardization in May 2013, Edition 2 (or any later edition), those seals are deemed to fulfil the requirements laid down in subparagraph (1).

HMRC must ensure that, for containerised transports, seals or seals of a special type with high-security features must be used to the widest possible extent.

- (3) The customs seal must bear the following indications—

- (a) the word “Customs” or a corresponding abbreviation;
- (b) the ^{F65}... country code, in the form of the ISO-alpha-2 country code ^{M16}, “GB”.

- (4) A seal of a special type must bear either of the following indications—

- (a) the name of the person authorised in accordance with paragraph 18(7) to use it;
- (b) the corresponding abbreviation or code on the basis of which HMRC can identify the person concerned.

(5) The holder of the procedure must enter the number and the individual seal identifiers of the seals of a special type in the declaration and those seals must be affixed no later than when the goods are released for the common transit procedure.

- (6) HMRC must—

- (a) notify the customs authorities of the other common transit states of seals of a special type which they have decided to approve, and have not decided to approve for reasons of irregularities or technical deficiencies;
- (b) review the seals of a special type approved by them and in use, when they receive information that another customs authority has decided not to approve a particular seal of a special type;
- (c) conduct a mutual consultation in order to reach a common assessment;
- (d) monitor the use of the seals of a special type in paragraph 18(7).

Textual Amendments

F65 Words in [Sch. 1 para. 23\(3\)\(b\)](#) omitted (31.12.2020) by virtue of [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\), 39\(2\)\(t\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information

I28 Sch. 1 para. 23 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M15 The standard is available at <https://www.iso.org/standard/62464.html>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

M16 Described at <https://www.iso.org/obp/ui/#search>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

Alternative identification measures to sealing

24.—(1) By way of derogation from paragraph 21, HMRC may decide not to seal the goods subject to the common transit procedure and instead rely on the description of the goods in the

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declaration or in the supplementary documents, provided that the description is sufficiently precise to permit easy identification of the goods and states their quantity, nature and any special features such as serial numbers of the goods.

(2) By way of derogation from paragraph 21, unless HMRC decide otherwise, neither the means of transport nor the individual packages containing the goods need be sealed where—

- (a) the goods are carried by air, and either labels are affixed to each consignment bearing the number of the accompanying airway bill, or the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated; or
- (b) the goods are carried by rail, and identification measures are applied by the railway companies.

Commencement Information

I29 Sch. 1 para. 24 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Release of goods for the common transit procedure

25.—(1) Only goods which have been sealed in accordance with paragraph 21, or in respect of which alternative identification measures have been taken in accordance with paragraph 24, may be released for the common transit procedure.

(2) On release of the goods, HMRC must transmit the particulars of the common transit procedure—

- (a) to the declared customs office of destination;
- (b) to each declared customs office of transit that corresponds in another common transit state to the HMRC office in paragraph 27(2)(b).

Those particulars must be based on data derived from the declaration, as amended where appropriate.

(3) Sub-paragraph (2) does not apply in the case of a declared office that is an HMRC office [^{F66}that has the particulars in question].

(4) HMRC must notify the holder of the procedure of the release of the goods for the common transit procedure.

(5) At the request of the holder of the common transit procedure, HMRC must provide a transit accompanying document to the holder of the procedure.

The transit accompanying document must comply with the data requirements stipulated in a public notice.

(6) In the case of an electronic transport document used as a declaration for air transport in paragraph 18(5) and (6), the goods may be released for the common transit procedure by HMRC when the particulars of the electronic transport document have been made available to the HMRC customs office of departure for the airport in accordance with the means identified in the authorisation.

(7) Where the goods are to become subject to the common transit procedure, the holder of the procedure must enter the appropriate codes next to all items in the electronic transport document.

(8) Goods subject to the common transit procedure are subject to the control for customs purposes of any officer of Revenue and Customs, pursuant to this Part or otherwise.

(9) In the case of chargeable goods released and subject to a common transit procedure that starts in [^{F67}Great Britain], these are deemed to be declared for a transit procedure within TCTA, section 3(4)(b). These goods need not be presented to Customs on re-import when they are brought

into [^{F67}Great Britain], and for the purposes of that re-importation no additional declaration is necessary before or on re-import.

[^{F68}(10) But if the goods in sub-paragraph (9) are re-imported directly from the Channel Islands or the SBA, those goods must be presented to Customs on re-import when they are brought into [^{F69}Great Britain].

(11) The goods in sub-paragraph (9) remain subject to paragraph 27, except as provided for by paragraph 27(8).]

Textual Amendments

- F66** Words in Sch. 1 para. 25(3) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(u)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F67** Words in Sch. 1 para. 25(9) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(u)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F68** Sch. 1 para. 25(10)(11) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(2)(f)**; S.I. 2020/1643, reg. 2, Sch.
- F69** Words in Sch. 1 para. 25(10) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(u)(ii)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I30** Sch. 1 para. 25 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Goods declared for the common transit procedure by an authorised consignor

26.—(1) An authorised consignor intending to declare goods for the common transit procedure must lodge a declaration at the HMRC customs office of departure and await the expiry of the time-limit specified for this purpose in the authorisation under paragraph 18(4).

(2) The authorised consignor must enter the following information into the electronic transit system—

- (a) the route, if prescribed in accordance with paragraph 20(4);
- (b) the time-limit set in accordance within paragraph 20(1) within which the goods must be presented at the customs office of destination;
- (c) the number and the individual seal identifiers of the seals, where appropriate.

(3) The authorised consignor must [^{F70}if required to do so by an HMRC officer] print a transit accompanying document that complies with the data requirements stipulated in a public notice, but only after receipt of the notification of the release of the goods for the common transit procedure.

Textual Amendments

- F70** Words in Sch. 1 para. 26(3) inserted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(d)**

Commencement Information

- I31** Sch. 1 para. 26 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit

27.—^[F71](A1) Where the intended point of re-entry into Great Britain of the goods is at a location ^[F72]listed in a public notice published by HMRC, the MRN of the declaration of the goods (see ^[F73]sub-paragraph (2)(a)) and one of the numbers specified in sub-paragraph (A6) must be provided, before the goods are brought into Great Britain, to a person listed in the notice in the form and manner specified in the notice.

(A2) HMRC must state in the notice the date on which a listing is made and the date it has effect.

(A3) Except in cases of urgency, a listing must not have effect earlier than 30 days after the date on which the listing is made.

(A4) HMRC may vary or cancel any listing.

^[F74](A4A) Any variation or cancellation must state the date on which it is made and the date it has effect.

(A4B) Except in cases of urgency, any variation or cancellation must not have effect earlier than 30 days after the date on which it is made.]

(A5) A notice must further—

- (a) identify a location which is listed, including by reference to a postcode or a delineation on a map or plan, and
- (b) be published as soon as practicable after it is made.

^[F75](A5A) A notice may also include a requirement for the MRN to be provided in the form of a reference number for a record, which includes the MRN, on an electronic system that is specified in the notice.]

(A6) The specified numbers are—

- (a) the vehicle registration number of any vehicle in which the goods are carried,
- (b) the vehicle registration number of any trailer in which the goods are carried, or
- (c) the container identification number of any container in which the goods are carried.]

^[F76](A7) Sub-paragraph (A1) does not apply in relation to the goods if, before they are brought into Great Britain, HMRC notifies the carrier that it does not.

(A8) For the purposes of sub-paragraph (A7), it does not matter whether information about the goods has been provided in accordance with sub-paragraph (A1).]

^[F77](1) Where sub-paragraph (A1) does not apply:

- (a) the goods must be presented at each HMRC customs office of transit, and
- (b) the MRN of the declaration must be provided to each HMRC customs office of transit at the time and in the form and manner specified in a public notice published by HMRC.]

(2) In this Part—

- (a) the “MRN” is the master reference number allocated by HMRC to the declaration for the common transit procedure;
- (b) an “HMRC customs office of transit” is —
 - (i) the HMRC office competent for the point of exit from ^[F78]Great Britain] when the goods are leaving ^[F78]Great Britain], in the course of a common transit procedure, via a frontier with another territory that is not a common transit state; or

- (ii) the HMRC office competent for the point of entry into [^{F78}Great Britain] when the goods are re-entering [^{F78}Great Britain] in the course of a common transit procedure.

^{F79}(3)

(4) HMRC must record the border passage of the goods on the basis of the particulars of the common transit procedure that appears on the declaration accepted by them at the HMRC customs office of departure.

(5) Where goods are carried via an HMRC office constituting an HMRC customs office of transit that is not the one declared, HMRC must amend their records accordingly.

(6) Any inspection of the goods at an HMRC customs office of transit must be carried out mainly on the basis of the particulars of the declaration for the common transit procedure accepted by HMRC.

(7) Sub-paragraphs (1), (4) and (5) do not apply to the transport of goods by rail provided that HMRC can verify the border passage of the goods by other means. Such verification must take place only in the case of need, and may take place retrospectively.

[^{F80}(8) Each of sub-paragraphs (A1), (1) and (4) do not apply where the goods are to be, or are, brought into [^{F78}Great Britain] directly from the Isle of Man, the Channel Islands or the SBA.]

Textual Amendments

- F71** Sch. 1 paras. 27(A1)-(A6) inserted (31.12.2020) by The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, **4(5)**; S.I. 2020/1643, reg. 2, Sch.
- F72** Word in Sch. 1 para. 27(A1) substituted (11.5.2021) by The Customs (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/478), regs. 1, **4(2)(a)**
- F73** Words in Sch. 1 para. 27(A1) substituted (11.5.2021) by The Customs (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/478), regs. 1, **4(3)**
- F74** Sch. 1 para. 27(A4A)(A4B) inserted (11.5.2021) by The Customs (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/478), regs. 1, **4(2)(b)**
- F75** Sch. 1 para. 27(A5A) inserted (12.6.2024) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2024 (S.I. 2024/672), regs. 1, **4(3)(a)**
- F76** Sch. 1 para. 27(A7)(A8) inserted (12.6.2024) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2024 (S.I. 2024/672), regs. 1, **4(3)(b)**
- F77** Sch. 1 para. 27(1) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(e)(i)**
- F78** Words in Sch. 1 para. 27 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(v)**; S.I. 2020/1643, reg. 2, Sch.
- F79** Sch. 1 para. 27(3) omitted (30.11.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(e)(ii)**
- F80** Sch. 1 para. 27(8) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(2)(g)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I32** Sch. 1 para. 27 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Incidents in [^{F81}Great Britain] during movement of goods subject to the common transit procedure

28.—(1) A carrier (see sub-paragraph (2)) must present the goods [^{F82}and provide] the MRN of the declaration to HMRC if, within [^{F83}Great Britain]—

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- (a) the carrier is obliged to deviate from a route prescribed by HMRC due to circumstances beyond the carrier's control;
- (b) the seals are broken or tampered with in the course of the transport operation for reasons beyond the carrier's control;
- (c) goods are transferred from one means of transport to another means of transport;
- (d) imminent danger necessitates partial or total unloading of the sealed means of transport;
- (e) there is an incident which may affect the ability of the holder of the common transit procedure (see paragraph 20(2), first indent) or the carrier to comply with their respective obligations; or
- (f) any of the elements constituting a single means of transport is changed, namely—
 - (i) a road vehicle accompanied by each of its trailers or semi-trailers;
 - (ii) a set of coupled railway carriages or wagons;
 - (iii) boats constituting a single chain.

(2) In this Part (except for the purposes of paragraph 29(3), second indent), in the context of entry, the “carrier” is the person who brings the goods, or who assumes responsibility for the carriage of the goods, into [^{F83}Great Britain]. And in the context of exit, the “carrier” is the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of [^{F83}Great Britain].

(3) Where HMRC consider that the common transit procedure concerned may continue, they may take any steps that they consider necessary.

(4) In the case of an incident referred to in sub-paragraph (1)(c), presentation of the goods [^{F84}and provision of] the MRN of the declaration is not required if the following conditions are fulfilled—

- (a) the goods are transferred from a means of transport that is not sealed; and
- (b) the holder of the common transit procedure (see paragraph 20(2), first indent) or the carrier on behalf of the holder of the procedure provides relevant information concerning the transfer to the satisfaction of HMRC.

(5) In the case of an incident referred to in sub-paragraph (1)(f), the carrier may continue the common transit procedure when one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems. The carrier is then waived from the presentation of the goods and [^{F85}provision] of the MRN of the declaration to HMRC.

(6) In the case of an incident referred to in sub-paragraph (1)(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, presentation of the goods [^{F86}and provision of] the MRN of the declaration is not required if the holder of the common transit procedure, or the carrier on behalf of the holder of the procedure, provides relevant information concerning the composition of the road vehicle to the satisfaction of HMRC.

[^{F87}(7) In the cases referred to in sub-paragraphs (1)(a) to (f), the MRN must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.]

(8) Relevant information concerning incidents during common transit procedures must be recorded in the electronic transit system (see paragraph 20(4), third indent) by HMRC.

Textual Amendments

F81 Words in *Sch. 1 para. 28* heading substituted (31.12.2020) by *The Customs (Northern Ireland) (EU Exit) Regulations 2020* (S.I. 2020/1605), regs. 1(1), **39(2)(w)**; S.I. 2020/1643, reg. 2, *Sch.*

F82 Words in *Sch. 1 para. 28(1)* substituted (30.11.2023) by *The Customs (Miscellaneous Amendments) Regulations 2023* (S.I. 2023/569), regs. 1(3), **4(2)(f)(i)**

- F83** Words in Sch. 1 para. 28 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(w)**; S.I. 2020/1643, reg. 2, Sch.
- F84** Words in Sch. 1 para. 28(4) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(f)(ii)**
- F85** Word in Sch. 1 para. 28(5) inserted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(f)(iii)**
- F86** Words in Sch. 1 para. 28(6) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(f)(iv)**
- F87** Sch. 1 para. 28(7) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(f)(v)**

Commencement Information

- I33** Sch. 1 para. 28 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

End of the common transit procedure (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure

29.—(1) The holder of the common transit procedure is responsible for all of the following—

- (a) presentation of the goods intact, and the required information in paragraph 30(1)(c), at the customs office of destination (see paragraph 16(3)) within the time-limit set under paragraph 20(1), and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification;
- (b) observance of the customs provisions relating to the procedure;
- (c) unless otherwise provided for, provision of a guarantee [^{F88}in accordance with Part 10 of the import duty regulations], as supplemented and modified by sub-paragraph (2) and paragraph 64, in order to ensure payment of the amount of any customs debt which may be incurred in respect of the goods.

[^{F89}(1A) A comprehensive guarantee or guarantee waiver authorised by customs authorities of another common transit state will apply for the purposes of the provision of a guarantee at paragraph 29(1)(c), provided that—

- (a) the authorisation has been issued in accordance with Article 55(1)(a) of Appendix 1 to the Convention and has not been annulled or revoked and is not suspended,
- (b) the general conditions for authorisation at Article 57(1) of Appendix 1 to the Convention were satisfied at the time the authorisation was granted, and
- (c) the comprehensive guarantee or guarantee waiver satisfies the requirements of, and is used by the holder of the common transit procedure in accordance with, Chapter II of Title III of Appendix 1 to the Convention.

(1B) Sub-paragraphs (1A) to (1G) supplement guarantees for the purposes of each common transit procedure.

(1C) Where the common transit procedure has not been discharged, HMRC must, within nine months from the time-limit prescribed under paragraph 20(1) for presentation of the goods at the customs office of destination, notify the guarantor that the common transit procedure has not been discharged.

(1D) Where the common transit procedure has not been discharged and the customs debt [^{F90}excluding duties under sections 30A(3) and 40A TCTA] is incurred in the United Kingdom, HMRC must, within three years from the date of acceptance of the declaration for the common transit procedure, notify the guarantor that the guarantor is or might be required to pay the customs

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

debt [^{F90}excluding duties under sections 30A(3) and 40A TCTA] for which the guarantor is liable in respect of the common transit procedure in question.

(1E) The guarantor is released from the obligations of the guarantee if either notification provided for in sub-paragraph (1C) or (1D) has not been issued to the guarantor before the expiry of the time limit.

(1F) Where either notification has been issued, the guarantor must be informed by HMRC of the recovery of the customs debt or the discharge of the common transit procedure.

(1G) No guarantee is required in any of the following situations—

- (a) goods carried by air in accordance with the authorisation in paragraph 18(5),
- (b) goods carried by a fixed transport installation as mentioned in paragraph 16(2),

^{F91}(c)]

(2) In this Part (and for the purposes of paragraph 64 ^{F92}...), a “customs debt” is the obligation in the United Kingdom on a person to pay an amount under TCTA of [^{F93}any duty of customs] and other charges due, [^{F94}an amount of excise duty or (except for the purposes of paragraph 29(1D) and 64(10) (d)) to pay corresponding amounts] owed to a common transit state apart from the United Kingdom.

(3) A carrier, or recipient of goods who accepts goods knowing that they are moving subject to the common transit procedure, is also responsible for presentation of the goods intact at the customs office of destination within the time-limit set under paragraph 20(1) and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification.

The operator of a fixed transport installation who is established in the United Kingdom is the carrier for these purposes.

(4) The obligation of the holder of the procedure in sub-paragraph (1) is met and the common transit procedure ends when the goods subject to the common transit procedure and the required information are available at the customs office of destination, in accordance with paragraph 30.

This does not apply in a case covered by sub-paragraph (5) or (6).

(5) The common transit procedure is deemed to have ended when the appropriate entry is made in the commercial records of the consignee, or the operator of a fixed transport installation, certifying that the goods transported by fixed transport installation—

- (a) have arrived at the consignee's plant;
- (b) are accepted into the distribution network of the consignee; or
- (c) have left [^{F95}Great Britain] for a country other than a common transit state.

(6) If an electronic transport document is used as the declaration if so authorised under paragraph 18(5), the common transit procedure ends when both the goods are presented at the customs office of destination for the airport and the particulars of the electronic transport document have been made available to that customs office in accordance with the means defined in the authorisation.

(7) The holder of the common transit procedure for the purposes of a case covered by sub-paragraph (6) must notify HMRC, and the customs office of destination if outside the United Kingdom, of all offences and irregularities related to the common transit procedure.

Textual Amendments

F88 Words in Sch. 1 para. 29(1)(c) substituted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), 13(2)(b)(i); S.I. 2020/1643, reg. 2, Sch.

F89 Sch. 1 para. 29(1A)-(1G) inserted (31.12.2020) by The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, 4(6); S.I. 2020/1643, reg. 2, Sch.

- F90** Words in Sch. 1 para. 29(1D) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(2)(i)(x); S.I. 2020/1643, reg. 2, Sch.
- F91** Sch. 1 para. 29(1G)(c) omitted (16.7.2025) by virtue of The Customs (Miscellaneous Amendments) Regulations 2025 (S.I. 2025/745), regs. 1(1), 7(1)(b) (with reg. 1(2))
- F92** Words in Sch. 1 para. 29(2) omitted (31.12.2020) by virtue of The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), 13(2)(b)(ii)(aa); S.I. 2020/1643, reg. 2, Sch.
- F93** Words in Sch. 1 para. 29(2) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(2)(ii)(x); S.I. 2020/1643, reg. 2, Sch.
- F94** Words in Sch. 1 para. 29(2) substituted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), 13(2)(b)(ii)(bb) (as amended by S.I. 2020/1491, reg. 3(b)); S.I. 2020/1643, reg. 2, Sch.
- F95** Words in Sch. 1 para. 29(5)(c) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(2)(iii)(x); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I34** Sch. 1 para. 29 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

30.—^{F96}(1) Where goods subject to the common transit procedure arrive at the customs office of destination:

- (a) the goods must be presented to HMRC or, if different, the competent customs authority at that office, together with any information required by HMRC or that other customs authority, and
- (b) the MRN of the declaration of the goods must be provided to HMRC or, if different, the competent customs authority at that office, at the time and in the form and manner specified in a public notice published by HMRC.

The presentation of the goods and any required information must take place during the official opening hours of the office. However, if in Great Britain, HMRC may, at the request of the person concerned, allow the presentation of the goods and any required information to take place outside the official opening hours or at any other place.]

30.—(2) Where the presentation has taken place after the expiry of the time-limit set by HMRC under paragraph 20(1), the holder of the common transit procedure is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of HMRC or that other customs authority that the delay is not attributable to the holder or carrier.

(3) The common transit procedure may be ended at a customs office other than that in the declaration. That customs office is then considered to be the customs office of destination, and HMRC must notify the arrival to any customs office of destination outside ^{F97}Great Britain] in the declaration ^{F98}unless the customs office of destination already has such notification].

But where the common transit procedure is ended at an HMRC office other than that declared in the declaration, HMRC must amend their records accordingly.

(4) At the request of the person presenting the goods to the HMRC customs office of destination, HMRC must endorse a receipt which certifies the presentation of the goods at that customs office and contains a reference to the MRN of the declaration.

(5) The receipt must be provided as stipulated by paragraph 32 and must be completed in advance by the person concerned.

(6) The receipt must not be used as proof of the common transit procedure having ended.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Textual Amendments

- F96** Sch. 1 para. 30(1) substituted (30.11.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(3), **4(2)(g)**
- F97** Words in Sch. 1 para. 30 substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(y)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F98** Words in Sch. 1 para. 30(3) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(y)(ii)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I35** Sch. 1 para. 30 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

End of the common transit procedure (2): goods received by an authorised consignee in ^[F99]Great Britain]

31.—(1) When the goods arrive at the authorised place in paragraph 18(8), the authorised consignee must—

- (a) immediately notify HMRC at the customs office of destination about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport;
- (b) unload the goods, but only after obtaining permission to do so from HMRC;
- (c) after unloading, enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;
- (d) notify the HMRC customs office of destination about the results of the inspection of the goods and inform them of any irregularities, no later than the third day following the day on which permission from HMRC to unload the goods was received.

(2) When HMRC have received notification of the arrival of the goods at the premises of the authorised consignee under sub-paragraph (1), or of a person similarly authorised as such by a customs authority in another common transit state, they must update their records accordingly.

(3) When HMRC have received the results of the inspection of the goods in sub-paragraph (1)(d), they must update their records accordingly no later than the sixth day following the day the goods were delivered to the authorised consignee.

(4) The holder of the common transit procedure is deemed to have fulfilled the applicable obligations in paragraph 29(1), and the common transit procedure is deemed to end in accordance with paragraph 29(4), when the goods have been presented intact to the authorised consignee at the authorised place as provided for in paragraph 18(8), or to a person similarly authorised as such by a customs authority in another common transit state, within the time-limit set by HMRC under paragraph 20(1).

(5) At the carrier's request, the authorised consignee in sub-paragraph (1) must issue a receipt which certifies the arrival of the goods at the authorised place mentioned in paragraph 18(8) and contains a reference to the MRN of the declaration. The receipt must be provided as stipulated by paragraph 32.

Textual Amendments

- F99** Words in Sch. 1 para. 31 heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(z)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I36 Sch. 1 para. 31 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Receipt endorsed by the HMRC customs office of destination, and receipt issued by authorised consignee

32. A receipt under paragraph 30(4) or 31(5) must take the form stipulated in a public notice.

Commencement Information

I37 Sch. 1 para. 32 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Verification and administrative assistance

33.—(1) HMRC may use their powers to carry out post-release controls of the information supplied and of any documents, forms, authorisations or data relating to the common transit procedure in order to check that the entries, the information exchanged and the stamps are authentic.

(2) They must respond without delay upon receiving a request for such controls from the customs authority of another common transit state.

(3) Where HMRC make a request to the competent customs authority of another common transit state for a post-release control of information related to the common transit procedure, the conditions laid down in paragraph 38(1) for discharging the common transit procedure are deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

(4) For these purposes, “post-release control” is a specific act performed by HMRC in order to ensure compliance with customs and other legislation governing the common transit procedure.

Commencement Information

I38 Sch. 1 para. 33 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Controls

34.—(1) Where the common transit procedure ends in [^{F100}Great Britain], HMRC must carry out customs controls on the basis of the particulars of the common transit procedure known to them.

(2) Where the common transit procedure ends in [^{F100}Great Britain], no irregularity has been detected by HMRC, and the holder of the procedure presents the transit accompanying document, HMRC must endorse that document at the request of the holder of the procedure for the purpose of providing alternative proof of the ending of the procedure.

(3) The endorsement must consist of the HMRC stamp, the signature of an officer of Revenue and Customs, the date, and the following: “Alternative proof — 99202”.

Textual Amendments

F100 Words in [Sch. 1 para. 34](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\), 39\(2\)\(aa\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information

I39 Sch. 1 para. 34 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Alternative proof of ending the common transit procedure

35.—(1) The common transit procedure must be considered as having been ended correctly where the holder of the procedure presents, to the satisfaction of HMRC, one of the following documents identifying the goods—

- (a) a document certified by the customs authority of a common transit state of destination which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to a person who is an authorised consignee or is correspondingly authorised by a customs authority in another common transit state;
- (b) a document or a customs record, certified by the customs authority of a common transit state, which establishes that the goods have physically left [^{F101}the common transit area (and here the “common transit area” is the area comprising the common transit states)];
- (c) a customs document issued in a third country where the goods are subject to a customs procedure (and here and in paragraph (d), “third country” is any country except a common transit state);
- (d) a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

(2) Instead of the documents referred to in sub-paragraph (1), copies certified as being true copies by the body which certified the original documents may be provided as proof.

(3) The notification of arrival of the goods received by HMRC corresponding to the one referred to in paragraph 5(4) or 7(2), or a receipt corresponding in relation to another common transit state to the one referred to in paragraph 32, must not be considered to be proof that the common transit procedure has been ended correctly.

Textual Amendments

F101 Words in [Sch. 1 para. 35\(1\)\(b\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(bb)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I40 [Sch. 1 para. 35](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Enquiry procedure for goods moved subject to the common transit procedure

36.—(1) Where, after receiving the notification of the arrival of the goods, HMRC have not received any control results from the customs office of destination outside the United Kingdom within 6 days of the goods being presented to that office, or of the goods being presented to the person in another common transit state as mentioned in paragraph 31(2), HMRC must immediately request the control results from the customs office of destination. Here, “control results” are those in another common transit state corresponding to the ones in paragraphs 10 and 11.

(2) Where HMRC have not yet received information that allows for the discharge of the common transit procedure or for the recovery of the customs debt, they may request the relevant information from the holder of the procedure or, where sufficient particulars are available at the place of destination outside the United Kingdom, from the customs office of destination outside the United Kingdom, in the following cases—

- (a) HMRC have not received the notification of arrival of the goods, corresponding to that in paragraph 5(4), by the expiry of the time-limit set for the presentation of the goods under paragraph 20(1);

- (b) HMRC have not received the control results requested in accordance with sub-paragraph (1);
- (c) HMRC become aware that the notification of arrival of the goods was or the control results were sent in error.

(3) HMRC must send requests for information in accordance with sub-paragraph (2)(a) within a period of 7 days after the expiry of the time limit referred to there, and requests for information in accordance with sub-paragraph (2)(b) within a period of 7 days after the expiry of the applicable time-limit referred to in sub-paragraph (1).

However if, before the expiry of those time-limits, HMRC receives information that the common transit procedure has not been ended correctly, or suspects that to be the case, they must send the request without delay.

(4) Where, following a request in accordance with sub-paragraph (2), the customs office of destination outside the United Kingdom has not provided sufficient information for the common transit procedure to be discharged, HMRC must require the holder of the procedure to provide that information, at the latest 28 days after initiating the enquiry procedure.

The holder of the procedure, if in the United Kingdom, must reply to that requirement within 28 days from date on which it was sent.

(5) If the information provided in a reply from the holder of the procedure in accordance with sub-paragraph (4) is not sufficient to discharge the common transit procedure, but HMRC consider it sufficient in order to continue the enquiry procedure, HMRC must immediately send a request for supplementary information to the customs office in sub-paragraph (4).

(6) Where during the steps of an enquiry procedure set out in sub-paragraphs (1) to (5) it is established that the common transit procedure was ended correctly, HMRC must discharge the common transit procedure and must immediately inform the holder of the procedure and, where appropriate, any customs authority outside the United Kingdom that may have initiated recovery proceedings for the customs debt.

(7) Where during the steps of an enquiry procedure set out in sub-paragraphs (1) to (5) it is established that the common transit procedure cannot be discharged, HMRC must establish whether a customs debt has been incurred.

If a customs debt has been so incurred, HMRC must take the following measures—

- (a) identify the debtor;
- (b) determine the customs authority responsible for notifying the customs debt to the debtor.

Commencement Information

I41 Sch. 1 para. 36 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

37.—(1) Sub-paragraphs (2) and (3) apply where HMRC during the enquiry procedure obtain evidence that the place where the events from which the customs debt arises occurred is in another common transit state.

(2) HMRC shall immediately, and in any event within the time-limit in sub-paragraph (3), send all the information available to the competent customs authority at that place outside the United Kingdom.

(3) The time-limit is seven months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time-limit a request to transfer the recovery of the customs debt was sent by the authority responsible for the place

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Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

where, according to the evidence obtained by HMRC, the events from which the customs debt arises occurred; in which case, that time-limit is extended by one month.

(4) If HMRC have not within 28 days received information from that competent customs authority acknowledging the information and informing them whether it is responsible for the recovery of the customs debt, they must immediately resume the enquiry procedure or start the recovery of that customs debt in the United Kingdom.

Commencement Information

I42 Sch. 1 para. 37 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Discharge of the common transit procedure

38.—(1) The common transit procedure is discharged when HMRC and any customs authority for the customs office of destination outside the United Kingdom are in a position to establish, on the basis of a comparison of the data available to HMRC and any customs office of destination, that the procedure has ended correctly. The deemed transit procedure in paragraph 25(9) is then deemed to be similarly discharged for the purposes of TCTA, Schedule 2, paragraph 19(2).

(2) HMRC, acting with any customs authority for any customs office of destination outside the United Kingdom, must take all the measures necessary and within their powers to regularise the situation of the goods in respect of which a common transit procedure has not been discharged under the conditions prescribed.

(3) In the case of a common transit procedure ending in accordance with paragraph 29(6), that common transit procedure is deemed to be discharged unless HMRC have received information or have established that the procedure has not ended correctly. The deemed transit procedure in paragraph 25(9) is then deemed to be similarly discharged for the purposes of TCTA, Schedule 2, paragraph 19(2).

[^{F102}(4) The deemed transit procedure in paragraph 25(9) is deemed to be discharged, and paragraph 39 does not apply, when and to the extent that the goods in question are declared and accepted for another Customs procedure pursuant to TCTA, Schedule 2, paragraph 18(2).]

Textual Amendments

F102 [Sch. 1 para. 38\(4\)](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **8(2)(i)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I43 Sch. 1 para. 38 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Consequences of common transit procedure discharge

39.—(1) On the discharge of a common transit procedure in [^{F103}Great Britain], any chargeable goods that were subject to it become subject to TCTA, sections 1 and 3 (charge to import duty and obligation to declare goods for a Customs procedure on import) and to regulations under the Customs and Excise Management Act 1979, section 42(1) (regulation of unloading, removal, etc. of imported goods).

(2) They are then deemed to have been presented to Customs on import for the purposes of TCTA, Schedule 1, paragraph 1(1) (imported goods to be presented to Customs).

(3) [^{F104}Except where sub-paragraph (4) applies, a [^{F105}temporary storage] declaration] in respect of them is then deemed to have been made ^{F106}....

[^{F107}(3A) “Temporary storage declaration” has the meaning given by regulation 8(2) of the Customs (Import Duty) (EU Exit) Regulations 2018.]

[^{F108}(4) This sub-paragraph applies where, immediately before the procedure is discharged—

- (a) the chargeable goods that are subject to it—
 - (i) are in a free zone; and
 - (ii) have been received in the free zone by or on behalf of a free zone business;
- (b) that free zone business is authorised to declare goods for a free zone procedure;
- (c) that free zone business or a person acting with their authority has—
 - (i) made an entry into that business’s commercial records containing the particulars specified in a notice published by HMRC; and
 - (ii) notified a responsible authority for that free zone that the goods have been received;
- (d) the case is not one set out in version 1 of the document dated 14 October entitled “Cases where goods cannot be declared by conduct or are not treated as declared for a free zone procedure on discharge of a transit procedure in a free zone” ;
- (e) if a notification that goods are to be kept in a free zone was required under regulation 18D(1) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, that notification has been given to HMRC; and
- (f) the goods have not been declared for another customs procedure.

(5) A notification under sub-paragraph (4)(c)(ii) must—

- (a) contain the matters; and
- (b) be made in the form and manner,

specified in a notice published by HMRC.

(6) Where sub-paragraph (4) applies, the goods are treated on the discharge of the procedure as if they have been declared for a free zone procedure, and acceptance of the Customs declaration is treated as having occurred immediately.

(7) HMRC must publish a notice specifying—

- (a) the particulars referred to in sub-paragraph (4)(c)(i); and
- (b) the matters referred to in sub-paragraph (5).]

Textual Amendments

F103 Words in Sch. 1 para. 39(1) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(cc)**; S.I. 2020/1643, reg. 2, Sch.

F104 Words in Sch. 1 para. 39(3) substituted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **4(3)(a)**

F105 Words in Sch. 1 para. 39(3) inserted (1.7.2022) by The Customs (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/628), regs. 1(3), **5(3)(a)(i)**

F106 Words in Sch. 1 para. 39(3) omitted (1.7.2022) by virtue of The Customs (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/628), regs. 1(3), **5(3)(a)(ii)**

F107 Sch. 1 para. 39(3A) inserted (1.7.2022) by The Customs (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/628), regs. 1(3), **5(3)(b)**

F108 Sch. 1 para. 39(4)-(7) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **4(3)(b)**

*Status: Point in time view as at 16/07/2025.**Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)***Commencement Information****I44** Sch. 1 para. 39 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)**HMRC controls and seals**

40. Whenever a seal needs to be removed in [^{F109}Great Britain] to allow customs inspection for the purposes of this Part, HMRC must endeavour to reseal as necessary with a customs seal of at least equivalent security features, and note the particulars of the action including the new seal number on the cargo documentation.

Textual Amendments

F109 Words in [Sch. 1 para. 40](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), [39\(2\)\(dd\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information**I45** Sch. 1 para. 40 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)**^{F110}PART 3**

Simplifications for the paper-based common
transit procedure for goods carried by air or rail

Textual Amendments

F110 [Sch. 1 Pt. 3](#) omitted (16.7.2025) by virtue of [The Customs \(Miscellaneous Amendments\) Regulations 2025 \(S.I. 2025/745\)](#), [regs. 1\(1\)](#), [7\(1\)\(c\)](#) (with [reg. 1\(2\)](#))

Goods carried by air

Authorisations for the use of a paper-based common transit procedure for goods carried by air**41.****A manifest as a declaration for the use of the paper-based common transit procedure for goods carried by air****42.****Formalities to be carried out by the airline company****43.****Verification of a list of manifests used as a paper-based declaration for goods carried by air****44.**

Goods carried by rail

Authorisations for the use of a paper-based common transit procedure for goods carried by rail

45.

CIM consignment note as a declaration for the use of the paper-based common transit procedure for goods carried by rail

46.

Holder of the paper-based common transit procedure for goods carried by rail and the obligations

47.

Obligations of the authorised railway undertaking

48.

Formalities at the customs office of departure

49.

Loading lists

50.

Formalities at the customs office of transit

51.

Formalities at the customs office of destination

52.

Modification of the contract of carriage

53.

Accounting offices of authorised railway undertakings and customs control

54.

Authorised consignor

55.

Authorised consignee

56.

*Status: Point in time view as at 16/07/2025.**Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)*

General provision for Part 3

Provision relating to authorisations for the use of the paper-based common transit procedures for goods carried by air or rail

57.

PART 4

General provision for the purposes of this Schedule

General interpretation ^{F111}...

58.—(1) In this Schedule—

- (a) an “application” to, or an “authorisation” given by, HMRC is governed by regulations under TCTA, Part 1;
 - (b) the “competent” customs office or customs authority is the one responsible for the place in question;
 - (c) a “declaration” is to be understood in the light of provision made for the purposes of the Convention by or under TCTA, Schedule 1 or, as the context requires, corresponding provision made for those purposes under the law of another common transit state;
 - (d) “HMRC” means Her Majesty's Revenue and Customs;
 - [^{F112}(da) “import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018;]
 - (e) “public notice” refers to one that must be published for the purposes in question by the Commissioners for Her Majesty's Revenue and Customs having regard to those purposes, and in such manner as they consider appropriate for those purposes;
 - (f) “TCTA” means the Taxation (Cross-border Trade) Act 2018.
- (2) A public notice in sub-paragraph (1)(e) must be in force so as to give effect to the purposes for which it must be published, but it may be amended, revoked or replaced by a further public notice. Stipulations in the public notice have effect as if made in these Regulations.
- (3) A requirement for information under paragraph 36(4) has effect as if made under the Finance Act 1994, section 23 ^{M17} and to a person to whom that section applies.

Textual Amendments

F111 Words in [Sch. 1 para. 58](#) heading omitted (31.12.2020) by virtue of [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), [13\(2\)\(c\)\(i\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

F112 [Sch. 1 para. 58\(1\)\(da\)](#) inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), [13\(2\)\(c\)\(ii\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I46 [Sch. 1 para. 58](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

M17 [1993 c. 9.](#)

Liability to import duty

59. Nothing in this Schedule affects any incurrence of liability to import duty from a common transit procedure, or the person liable, by or under TCTA, except that in situations covered by paragraph 4(4) or 29(3), first indent the [^{F113}carrier or] recipient of the goods is also jointly and severally liable with any person liable by or under TCTA.

Textual Amendments

F113 Words in [Sch. 1 para. 59](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **8(2)(k)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I47 [Sch. 1 para. 59](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Establishing the customs status of goods, etc.

60. For the purposes of the Convention, Appendix II, Article 8(2), 9(4), 9(7), 10(3) or 12(1), HMRC may carry out the functions of the “competent office”, “customs office”, or “customs office of departure” if in each respective case it is in [^{F114}Great Britain].

Textual Amendments

F114 Words in [Sch. 1 para. 60](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(2)(mm)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I48 [Sch. 1 para. 60](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

61.—(1) A person able to be authorised under paragraph 18(2) may be authorised by HMRC to issue T2L or T2LF data for the purposes of the Convention without having to present this to HMRC for endorsement.

(2) Authorisation under sub-paragraph (1) only applies to a person who—

- (a) will regularly issue the data and use it for a proper purpose, and
- (b) is able to comply with any condition additional to sub-paragraph (a) which HMRC consider will be a justified condition of the authorisation if granted.

(3) The authorisation may stipulate that the front of the forms used in issuing the T2L or T2LF data and any continuation sheet or sheets must be—

- (a) stamped in advance with the stamp of the office referred to in the Convention, Appendix II, Article 15(1)(a) and signed by an official of that office; or
- (b) stamped by the authorised issuer in sub-paragraph (1) with a special metal stamp approved by the competent authorities and conforming to the specimen in the Convention, Appendix III, Annex B9. The stamp may be pre-printed on the forms if the printing is entrusted to a printer approved for that purpose.

(4) In the event of the misuse by any person of T2L or T2LF data issued under sub-paragraph (1), the authorised issuer shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in respect of goods carried under cover of such data, unless that issuer can satisfy HMRC that the authorised issuer took all necessary security measures required under the Convention, Appendix II, Article 16.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

(5) The authorised issuer in sub-paragraph (1) may be authorised by HMRC not to sign such T2 or T2LF data issued using the special metal stamp in sub-paragraph (3)(b) which are drawn up by an electronic or automatic data processing system. Such authorisation is subject to the authorised issuer previously having given to HMRC a written undertaking acknowledging liability for the legal consequences arising from all such T2L and T2LF data.

(6) Each T2L or T2LF data drawn up in accordance with sub-paragraph (5) must contain in place of the authorised issuer's signature the endorsement: "Signature waived".

Commencement Information

I49 Sch. 1 para. 61 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Co-operation with other customs services

62. Provision corresponding to TCTA, section 26 applies where HMRC co-operates with other customs services (whether or not about import duty under TCTA) on matters of mutual concern for any of the purposes of this Schedule.

Commencement Information

I50 Sch. 1 para. 62 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Business continuity procedure for the common transit procedure

63. A public notice must stipulate the business continuity procedure for use by the holder of the common transit procedure, including an authorised consignor, in the event of a temporary failure of—

- (a) the electronic transit system in Parts 1 and 2;
- (b) the computerised system used by the holders of the procedure for making the declarations for the common transit procedure by means of electronic data-processing techniques;
- (c) the electronic connection between the computerised system used by the holders of the procedure for making the declarations for the common transit procedure by means of electronic data-processing techniques and the electronic transit system.

Commencement Information

I51 Sch. 1 para. 63 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Guarantees: supplementary rules for the common transit procedure

64.—(1) This paragraph supplements and modifies the provision mentioned in paragraph 29(1) (c) about guarantees for the purposes of each common transit procedure.

(2) For the purpose of calculating the amount of the guarantee, domestic goods carried subject to the common transit procedure must be treated as chargeable goods.

(3) The specified amount of the guarantee must correspond to an amount of customs debt which may become payable in connection with each common transit procedure in respect of which the guarantee is provided, in the period between the declaring of the goods for the common transit procedure and the discharge of that procedure.

For the purpose of that calculation, account must be taken of the highest rates of customs debt [^{F115}excluding duties under sections 30A(3) and 40A TCTA] applicable to goods of the same type in the United Kingdom, and of sub-paragraph (2).

HMRC must establish the specified amount for the purposes of a comprehensive guarantee in cooperation with the holder of the procedure, on the basis of the information on goods subject to the common transit procedure in the preceding 12 months, and on an estimate of the volume of intended common transit procedures as shown in particular by the commercial documentation and accounts of the holder of the procedure.

Where the information necessary to determine the specified amount for the purposes of a comprehensive guarantee is not available to HMRC, that amount is fixed according to the Convention, Appendix I, Article 74(2) third sub-paragraph and Appendix II, Article 22.

(4) [^{F116}Except in cases covered by paragraph 18(4), at point (b), or paragraph 29(1A), only] the types and forms of guarantee stipulated in a public notice are acceptable for the purposes of this Schedule.

- ^{F117}(5)
- ^{F117}(6)
- ^{F117}(7)
- ^{F117}(8)
- ^{F117}(9)

(10) HMRC must approve a waiver to the requirement for a comprehensive guarantee in relation to a potential liability to pay a customs debt if satisfied that the person authorised to give the comprehensive guarantee—

- (a) draws up accounts in accordance with generally accepted accounting practice;
- (b) maintains reliable business records;
- (c) is solvent;
- (d) has in the preceding three years discharged any liability to pay any customs debt howsoever incurred in the United Kingdom;
- (e) has sufficient financial resources to meet the liability or potential liability not guaranteed as a result of the waiver;
- (f) maintains procedures to ensure that HMRC are notified of any breach of any Customs obligations;
- (g) allows HMRC officers access to all electronic and physical information systems maintained by that person;
- (h) maintains a logistical system that identifies chargeable goods and domestic goods and their location;
- (i) where the liability relates to agricultural goods, has satisfactory procedures to ensure compliance with any relevant regulatory obligation in relation to agricultural goods;
- (j) has satisfactory procedures in relation to archiving records; and
- (k) maintains satisfactory computer system security measures.

(11) Where an applicant holds an authorised economic operator authorisation pursuant to regulations under TCTA, section 22 the requirements set out in sub-paragraph (10)(a) to (k) are deemed to be met.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

(12) References to “import duty” and “Customs procedure” in [F118Part 10 of the import duty regulations] must be taken for the purposes of this Schedule as respective references to “customs debt” and “common transit procedure”.

Textual Amendments

- F115** Words in Sch. 1 para. 64 inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(nn)**; S.I. 2020/1643, reg. 2, Sch.
- F116** Words in Sch. 1 para. 64(4) substituted (31.12.2020) by The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, **4(7)**; S.I. 2020/1643, reg. 2, Sch.
- F117** Sch. 1 para. 64(5)-(9) omitted (31.12.2020) by virtue of The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, **4(8)**; S.I. 2020/1643, reg. 2, Sch.
- F118** Words in Sch. 1 para. 64(12) substituted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **13(2)(d)(iii)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I52** Sch. 1 para. 64 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Provision for airlines

65.—(1) HMRC may authorise, in the case of air transport, the use of an electronic transport document as a declaration for the common transit procedure, provided it contains the particulars of such declaration and those particulars are available to the customs authorities for the place of departure and destination to allow the customs control of the goods and the discharge of the procedure.

(2) The authorisation in sub-paragraph (1) is subject to paragraph 18(1) to (3) (but only to the extent that it concerns paragraph 18(5) and (6)) and must only be granted where—

- (a) HMRC have consulted the customs authorities for the airports of departure and destination [F119other than HMRC] and have received no notification from either authority, within 45 days from the communication, that the applicant does not fulfil one or more of the conditions for granting the authorisation;
- (b) the applicant operates a significant number of flights between common transit state airports; and
- (c) the applicant demonstrates the ability to ensure that the particulars of the electronic transport document are available to the customs office of departure for the airport of departure and to the customs office of destination for the airport of destination, and that those particulars are the same.

(3) Expressions used in this paragraph have the same meaning as corresponding expressions in Part 2.

Textual Amendments

- F119** Words in Sch. 1 para. 65(2)(a) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(oo)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I53** Sch. 1 para. 65 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

SCHEDULE 2

Regulation 3

The TIR transit procedure

PART 1

General provision for the TIR transit procedure

The TIR transit procedure: introduction

1.—(1) Under the TIR transit procedure provided for by this Schedule, chargeable goods may be moved within [^{F120}Great Britain] without being subject to import duty if the movement takes place in accordance with the Customs Convention on the International Transport of Goods subject to the cover of TIR Carnets done at Geneva on 14th November 1975 in regulation 3, as most recently amended on 1st October 2009, provided that the movement—

- (a) begins or ends outside [^{F120}Great Britain]; or
- (b) is effected between two points in [^{F120}Great Britain] through territory outside.

(2) That procedure may also be used for the export of domestic goods from the United Kingdom under the applicable export provisions.

(3) That convention is referred to in this Schedule as the “TIR Convention”.

(4) For the purposes of this Schedule—

- (a) the HMRC customs office of entry, departure, destination or exit is any HMRC office stipulated for the purposes of the TIR transit procedure in a public notice;
- (b) the HMRC customs office of entry is the HMRC office stipulated in that public notice and where the goods subject to the TIR procedure are to be presented after entry into [^{F121}Great Britain].
- (c) the customs office of departure, as the context requires, is the HMRC office stipulated in that public notice and where the TIR transit procedure starts in [^{F121}Great Britain], or the customs office outside [^{F121}Great Britain] where the TIR transit procedure starts;
- (d) the HMRC customs office of destination is the HMRC customs office stipulated in that public notice and where the TIR transit procedure ends;
- (e) the HMRC customs office of exit is the HMRC customs office stipulated in that public notice and where the goods subject to the TIR transit procedure are to leave [^{F121}Great Britain];
- (f) a single TIR transit procedure must not include more than [^{F122}eight] customs offices of departure or destination (whether or not HMRC offices), in total.

Textual Amendments

F120 Words in Sch. 2 para. 1(1) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(3)(a)(i); S.I. 2020/1643, reg. 2, Sch.

F121 Words in Sch. 2 para. 1(4) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(3)(a)(ii); S.I. 2020/1643, reg. 2, Sch.

F122 Word in Sch. 2 para. 1(4)(f) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), 4(3)

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Commencement Information

I54 Sch. 2 para. 1 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

2. The “carrier” for the purposes of the TIR transit procedure is the person who brings the goods, or assumes responsibility for the carriage of the goods, to a customs office in [^{F123}Great Britain].

It is also for the purposes of the TIR transit procedure a person who takes the goods from, or assumes responsibility for the carriage of the goods from, [^{F123}Great Britain].

Textual Amendments

F123 Words in [Sch. 2 para. 2](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(3\)\(b\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I55 Sch. 2 para. 2 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

PART 2

TIR transit procedures that start outside [^{F124}Great Britain]

Textual Amendments

F124 Words in [Sch. 2 Pt. 2](#) heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(3\)\(c\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

TIR transit procedure: preliminaries

3.—(1) The goods need not be presented to Customs on import when goods subject to a TIR transit procedure are brought into [^{F125}Great Britain]. If they are chargeable goods, these are deemed to be declared for a transit procedure within TCTA, section 3(4)(b), and no additional declaration for the purposes of the importation is necessary either before or on import.

(2) But the goods in sub-paragraph (1) must then be presented to the HMRC customs office of entry by or on behalf of the holder of the TIR Carnet in question.

(3) The TIR Carnet counterfoils completed by customs authorities outside [^{F125}Great Britain] in the course of the TIR transit procedure are sufficient evidence of the goods being subject to the TIR transit procedure.

Textual Amendments

F125 Words in [Sch. 2 para. 3\(1\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(3\)\(d\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I56 Sch. 2 para. 3 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Formalities to be completed at the HMRC office of entry

4.—(1) The TIR Carnet holder must without delay submit the TIR Carnet for the TIR transit procedure at the HMRC customs office of entry.

(2) That HMRC customs office of entry may set a time-limit within which the goods must be presented to the HMRC customs office of destination, taking into account the following—

- (a) the route;
- (b) the means of transport;
- (c) transport legislation or other legislation which might have an impact on setting a time-limit;
- (d) any relevant information communicated to HMRC by the TIR Carnet holder.

(3) The HMRC customs office of entry may prescribe a route for the TIR transit procedure, if it considers this necessary, taking into account any relevant information communicated to HMRC by the TIR Carnet holder.

(4) Where the goods are then released by HMRC for the TIR transit procedure in [F126Great Britain], the HMRC customs office of entry must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure.

(5) The provision made by the TIR Convention, Articles 16 and 17, and Annex 5, applies to a TIR transit procedure in [F127Great Britain] (“TIR” plates on vehicles; proper use of TIR Carnets).

Textual Amendments

F126 Words in Sch. 2 para. 4(4) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(e)**; S.I. 2020/1643, reg. 2, Sch.

F127 Words in Sch. 2 para. 4(5) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(e)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I57 Sch. 2 para. 4 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Incidents during movement of goods

5.—(1) The carrier (see paragraph 2) must present without undue delay, after any incident in [F128Great Britain] (or, if the place of the incident cannot be established, detected there), during the TIR transit procedure, the goods together with the road vehicle, the combination of vehicles or the container, and the TIR Carnet of the TIR transit procedure to the nearest HMRC office where—

- (a) the carrier is obliged to deviate from the route prescribed in accordance with paragraph 4(3) due to circumstances beyond the carrier's control; or
- (b) there is an incident or accident within the meaning of the TIR Convention, Article 25.

(2) Where HMRC consider that the TIR transit procedure concerned may continue, they may take any steps that they consider necessary (and must disregard minor breaches of time-limits or routes).

Where HMRC consider that the TIR transit procedure concerned must not continue, the procedure terminates and HMRC must proceed according to paragraph 10.

Relevant information concerning the incidents referred to in sub-paragraph (1) must be recorded in TIR Carnet by HMRC.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Textual Amendments

F128 Words in [Sch. 2 para. 5\(1\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(3\)\(f\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I58 Sch. 2 para. 5 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Presentation of goods at the HMRC customs office of destination

6.—(1) Where goods moved subject to a TIR transit procedure arrive at an HMRC customs office of destination [^{F129}in Great Britain], the following must be presented at that office—

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
- (b) the TIR Carnet;
- (c) any information required by HMRC.

The presentation must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.

(2) Where the presentation has taken place at the HMRC customs office of destination after expiry of the time-limit set by the HMRC customs office of entry, the TIR Carnet holder is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of HMRC that the delay is not attributable to the holder or the carrier.

(3) A TIR transit procedure may be terminated at an HMRC customs office [^{F130}in Great Britain] other than that in the TIR Carnet. That office is then the HMRC customs office of destination.

Textual Amendments

F129 Words in [Sch. 2 para. 6\(1\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(3\)\(g\)\(i\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

F130 Words in [Sch. 2 para. 6\(3\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(3\)\(g\)\(ii\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I59 Sch. 2 para. 6 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Formalities at the HMRC customs office of destination

7.—(1) The HMRC customs office of destination must terminate the TIR transit procedure in accordance with the TIR Convention, Articles 1(d) and 28(1). It must complete counterfoil No. 2 of the TIR Carnet and retain Voucher No. 2 of the TIR Carnet. The TIR Carnet must be returned to the TIR Carnet holder or to the person acting on that holder's behalf.

(2) Where paragraph 6 applies, HMRC must return the appropriate part of Voucher No. 2 of the TIR Carnet to the customs office of departure without delay.

Commencement Information

I60 Sch. 2 para. 7 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Formalities for goods received by an authorised consignee

8.—(1) When the goods arrive at the authorised place in the authorisation referred to in paragraph 25, the authorised consignee must—

- (a) immediately notify the HMRC customs office of destination about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport, in each case within the time-limit for the purpose set in that authorisation;
- (b) unload the goods, but only after obtaining permission from HMRC to do so, and enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;
- (c) notify the HMRC customs office of destination about the results of the inspection of the goods, and inform it of any irregularities, no later than the third day following the day on which permission from HMRC to unload the goods was received.

(2) The authorised consignee must ensure that the TIR Carnet for the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the HMRC customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 7(1).

(3) The TIR Carnet holder is considered to have fulfilled the obligations under the TIR Convention, Article 1(o) where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at the place specified in the authorisation in paragraph 25.

Commencement Information

I61 Sch. 2 para. 8 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Alternative proof of termination of the TIR transit procedure

9.—(1) The TIR transit procedure must be considered as having been terminated correctly, within the time-limit set in accordance with provision corresponding to paragraph 14(2), where the TIR Carnet holder or the guaranteeing association in the TIR Convention, Article 1(q) presents, to the satisfaction of HMRC, one of the following documents identifying the goods—

- (a) a document certified by HMRC which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee in paragraph 25;
- (b) a document or a customs record, certified by HMRC, which establishes that the goods physically left [^{F131}Great Britain];
- (c) a customs document issued in a country outside the United Kingdom, where the goods are placed under a customs procedure;
- (d) a document issued in a country outside the United Kingdom, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

(2) Instead of the documents referred to in sub-paragraph (1), copies certified as being true copies by the body which certified the original documents, or by the authority of that country outside the United Kingdom, may be provided as proof.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Textual Amendments

F131 Words in [Sch. 2 para. 9\(1\)\(b\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(h)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I62 Sch. 2 para. 9 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Enquiry procedure

10.—(1) Where the TIR transit procedure terminates under paragraph 5(2), or under 7(1) but with an irregularity, HMRC must require information about that irregularity from holder of the TIR Carnet.

(2) That holder must provide the information no later than 28 days after receiving the requirement.

(3) If HMRC remain unable to discharge the TIR transit procedure upon receiving that information, HMRC must immediately notify the guaranteeing association (see paragraph 9(1)) in question and invite it to provide proof that the procedure should be discharged.

Commencement Information

I63 Sch. 2 para. 10 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Discharge of the TIR transit procedure

11. HMRC must discharge the TIR transit procedure where it is properly terminated without irregularity under paragraph 7(1), or any irregularity is resolved following receipt of the information in paragraph 10(2) or 10(3).

Commencement Information

I64 Sch. 2 para. 11 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

PART 3

TIR transit procedures that start in ^{F132}Great Britain]

Textual Amendments

F132 Words in [Sch. 2 Pt. 3](#) heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(i)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Place for controls and formalities for goods leaving and re-entering ^{F133}Great Britain]

12. Where, in the course of movement of goods from one point to another point in ^{F134}Great Britain], goods leave and re-enter ^{F134}Great Britain], the customs controls and formalities applicable in accordance with the TIR Convention must be carried out by HMRC at the points where the goods temporarily leave ^{F134}Great Britain] and where they re-enter ^{F134}Great Britain].

Textual Amendments

F133 Words in Sch. 2 para. 12 heading substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(j)**; S.I. 2020/1643, reg. 2, Sch.

F134 Words in Sch. 2 para. 12 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(k)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I65 Sch. 2 para. 12 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Route for movements of goods

13.—(1) Goods moved subject to the TIR transit procedure must be transported to the customs office of destination along an economically justified route.

(2) Where the HMRC customs office of departure consider it necessary, it may prescribe a route for the TIR transit procedure taking into account any relevant information communicated to HMRC by the TIR Carnet holder.

Commencement Information

I66 Sch. 2 para. 13 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Formalities to be completed at the HMRC office of departure

14.—(1) The TIR Carnet holder must submit the TIR Carnet for the TIR transit procedure at the HMRC customs office of departure.

(2) HMRC may set a time-limit within which the goods must be presented to the customs office of exit, taking into account the following—

- (a) the route;
- (b) the means of transport;
- (c) transport legislation or other legislation which might have an impact on setting a time-limit;
- (d) any relevant information communicated to HMRC by the TIR Carnet holder.

(3) HMRC must notify the TIR Carnet holder of the release of the goods in [^{F135}Great Britain] for the TIR transit procedure.

(4) The goods in sub-paragraph (2) must then be presented to the HMRC customs office of departure by or on behalf of the holder of the TIR Carnet in question.

(5) The goods moved subject to the TIR transit procedure must then be presented to the HMRC customs office of exit, and the following must be presented at that office—

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
- (b) the TIR Carnet;
- (c) any information required by HMRC.

The presentation must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

(6) The provision made by the TIR Convention, Articles 16 and 17, and Annex 5, applies to a TIR transit procedure in [^{F136}Great Britain] (“TIR” plates on vehicles; proper use of TIR Carnet).

Textual Amendments

F135 Words in Sch. 2 para. 14(3) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(l)**; S.I. 2020/1643, reg. 2, Sch.

F136 Words in Sch. 2 para. 14(6) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(l)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I67 Sch. 2 para. 14 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Incidents during movement of goods

15.—(1) The carrier (see paragraph 2) must present without undue delay, after any incident in [^{F137}Great Britain] (or, if the place of the incident cannot be established, detected there), during the TIR transit procedure, the goods together with the road vehicle, the combination of vehicles or the container and the TIR Carnet of the TIR transit procedure to the nearest HMRC office where—

- (a) the carrier is obliged to deviate from a route prescribed in accordance with paragraph 13(2) due to circumstances beyond the carrier's control; or
- (b) there is an incident or accident within the meaning of the TIR Convention, Article 25.

(2) Where HMRC consider that the TIR transit procedure concerned may continue, they may take any steps that they consider necessary (and must disregard minor breaches of time-limits or routes).

Where HMRC consider that the TIR transit procedure concerned must not continue, the procedure terminates and HMRC must proceed according to paragraph 22.

Relevant information concerning the incidents referred to in sub-paragraph (1) must be recorded in TIR Carnet by HMRC.

Textual Amendments

F137 Words in Sch. 2 para. 15(1) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(m)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I68 Sch. 2 para. 15 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Returning goods subject to the TIR transit procedure

16.—(1) In the case of chargeable goods subject to a TIR transit procedure that starts in [^{F138}Great Britain], these are deemed to be declared for a transit procedure within TCTA, section 3(4)(b). These goods need not be presented to Customs on re-import when they are brought into [^{F138}Great Britain], and for the purposes of that re-importation no additional declaration is necessary before or on re-import.

(2) The TIR Carnet counterfoils completed by customs authorities outside the United Kingdom in the course of the TIR transit procedure are sufficient evidence of the goods being subject to the TIR transit procedure.

(3) But the goods in sub-paragraph (1) must then be presented to the HMRC customs office of entry by or on behalf of the holder of the TIR Carnet in question.

Textual Amendments

F138 Words in [Sch. 2 para. 16\(1\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(n)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I69 Sch. 2 para. 16 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Formalities to be completed at the HMRC office of entry

17.—(1) The TIR Carnet holder must without delay submit the TIR Carnet for the TIR transit procedure at the HMRC customs office of entry.

(2) That HMRC customs office of entry may set a time-limit within which the goods must be presented to the HMRC customs office of destination, taking into account the following—

- (a) the route;
- (b) the means of transport;
- (c) transport legislation or other legislation which might have an impact on setting a time-limit;
- (d) any relevant information communicated to HMRC by the TIR Carnet holder.

(3) The HMRC customs office of entry may prescribe a route for the TIR transit procedure, if it considers this necessary, taking into account any relevant information communicated to HMRC by the TIR Carnet holder.

(4) Where the goods are then released by HMRC for the TIR transit procedure in [^{F139}Great Britain], the HMRC customs office of entry must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure.

(5) The provision made by the TIR Convention, Articles 16 and 17, and Annex 5, applies to a TIR transit procedure in [^{F140}Great Britain] (“TIR” plates on vehicles; proper use of TIR Carnets).

Textual Amendments

F139 Words in [Sch. 2 para. 17\(4\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(o)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

F140 Words in [Sch. 2 para. 17\(5\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(o)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I70 Sch. 2 para. 17 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Presentation of goods at the HMRC customs office of destination

18.—(1) Where goods moved subject to a TIR transit procedure arrive at the HMRC customs office of destination [^{F141}in Great Britain], the following must be presented at that office—

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
- (b) the TIR Carnet;

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

(c) any information required by HMRC.

The presentation must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.

(2) Where the presentation has taken place at the HMRC customs office of destination after expiry of the time-limit set by the HMRC customs office of exit, the TIR Carnet holder is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of HMRC that the delay is not attributable to the holder or the carrier.

(3) A TIR transit procedure may be terminated at an HMRC customs office [^{F142}in Great Britain] other than that in the TIR Carnet. That office is then considered to be the HMRC customs office of destination.

Textual Amendments

F141 Words in Sch. 2 para. 18(1) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(p)(i)**; S.I. 2020/1643, reg. 2, Sch.

F142 Words in Sch. 2 para. 18(3) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(p)(ii)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I71 Sch. 2 para. 18 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Formalities at the HMRC customs office of destination

19.—(1) The HMRC customs office of destination must terminate the TIR transit procedure in accordance with the TIR Convention, Articles 1(d) and 28(1). It must complete counterfoil No. 2 of the TIR Carnet and retain Voucher No. 2 of the TIR Carnet. The TIR Carnet must be returned to the TIR Carnet holder or to the person acting on that holder's behalf.

(2) Where paragraph 18 applies, HMRC must return the appropriate part of Voucher No. 2 of the TIR Carnet to the customs office of departure without delay.

Commencement Information

I72 Sch. 2 para. 19 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Formalities for goods received in [^{F143}Great Britain] by an authorised consignee

20.—(1) When the goods arrive at the authorised place in the authorisation referred to in paragraph 25, the authorised consignee must—

- (a) immediately notify the HMRC customs office of destination about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport, in each case within the time-limit for the purpose set in that authorisation;
- (b) unload the goods, but only after obtaining permission from HMRC to do so, and enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;
- (c) notify the HMRC customs office of destination about the results of the inspection of the goods, and inform it of any irregularities, no later than the third day following the day on which permission from HMRC to unload the goods was received.

(2) The authorised consignee must ensure that the TIR Carnet of the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the HMRC customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 19(1).

(3) The TIR Carnet holder is considered to have fulfilled the obligations under the TIR Convention, Article 1(o) where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at the place specified in the authorisation in paragraph 25.

Textual Amendments

F143 Words in [Sch. 2 para. 20](#) heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(3\)\(q\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I73 Sch. 2 para. 20 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Alternative proof of termination of the TIR transit procedure

21.—(1) The TIR transit procedure started under paragraph 14 must be considered as having been terminated correctly, within the time-limit set in accordance with paragraph 14(2), where the TIR Carnet holder or the guaranteeing association in the TIR Convention, Article 1(q) presents, to the satisfaction of HMRC, one of the following documents identifying the goods—

- (a) a document certified by HMRC which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee in paragraph 25;
- (b) a document or a customs record, certified by HMRC, which establishes that the goods physically left [^{F144}Great Britain];
- (c) a customs document issued in a country outside the United Kingdom, where the goods are placed under a customs procedure;
- (d) a document issued in a country outside the United Kingdom, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

(2) Instead of the documents referred to in sub-paragraph (1), copies certified as being true copies by the body which certified the original documents, or by the authority of that country outside the United Kingdom, may be provided as proof.

Textual Amendments

F144 Words in [Sch. 2 para. 21\(1\)\(b\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(3\)\(r\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I74 Sch. 2 para. 21 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Enquiry procedure

22.—(1) Where the TIR transit procedure terminates under paragraph 15(2), or under 19(1) but with an irregularity, HMRC must require information about that irregularity from holder of the TIR Carnet.

(2) That holder must provide the information no later than 28 days after receiving the requirement.

(3) If HMRC remain unable to discharge the TIR transit procedure upon receiving that information, HMRC must immediately notify the guaranteeing association (see paragraph 21(1)) in question and invite it to provide proof that the procedure should be discharged.

Commencement Information

I75 Sch. 2 para. 22 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Discharge of the TIR transit procedure

23. HMRC must discharge the TIR transit procedure where it is properly terminated without irregularity under paragraph 19(1), or any irregularity is resolved following receipt of the information in paragraph 22(2) or 22(3).

Commencement Information

I76 Sch. 2 para. 23 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

PART 4

Miscellaneous provision for the purposes of this Schedule

Irregularities: supplementary

24.—(1) A discrepancy between the TIR manifest of the goods covered by the TIR Carnet, and the actual contents of the road vehicle, combination of vehicles or container, is not an irregularity by the TIR Carnet holder where the discrepancy is not due to mistakes committed knowingly or through negligence when the goods were loaded or dispatched, or when the TIR manifest was made out.

(2) HMRC must, on request from a customs authority for a Contracting Party to the TIR Convention giving relevant reasons, provide that authority with all the available information about matters covered by sub-paragraph (1), and minor discrepancies covered by paragraph 15(2).

Commencement Information

I77 Sch. 2 para. 24 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

PART 5

Authorisations for the TIR transit procedure

Authorisation of authorised consignees

25.—(1) Provision corresponding to that made by Schedule 1, paragraph 18(1) to (3) (without the references to sub-paragraphs (4), (5) and (7)), and 18(8) (without the reference to “under paragraph 29(4)”), applies in relation to the TIR transit procedure (authorised consignee).

(2) Any such HMRC authorisation existing for the purposes of the TIR Convention when this Schedule comes into force continues, but subject to and as if made under, TCTA, Part 1.

Commencement Information

I78 Sch. 2 para. 25 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Authorisation of guaranteeing associations

26.—(1) A public notice must stipulate the rules that have effect for a “guaranteeing association” for the purposes of the TIR Convention.

(2) A “guaranteeing association” for these purposes is one approved by HMRC to act as surety for any person using the TIR transit procedure.

(3) That public notice must make comprehensive provision for a guaranteeing association under the TIR Convention, including the requirements and conditions of approval, and the procedure for approval by HMRC; the guarantee of transport operations subject to the TIR transit procedure; the liabilities of a guaranteeing association, in and outside the United Kingdom; the undertakings that must be given by a guarantee association; the maximum sum that may be claimed from the guaranteeing association per TIR Carnet; the functions of the guaranteeing association in relation to a TIR Carnet, such as the form and content of a TIR Carnet; the facilities and information that HMRC must provide for guaranteeing associations for the purpose of their functions.

(4) HMRC may provide to a guaranteeing association information about—

- (a) a person's suitability for access to the TIR transit procedure, given any relevant breach of a serious customs obligation or other serious obligation relating to the importation goods, or any relevant criminal conviction;
- (b) their decision under this paragraph to exclude a person, temporarily or permanently, from access to the TIR transit procedure on the basis of the matters set out paragraph (a).

(5) HMRC may share the decision in sub-paragraph (4)(b) with a customs authority in a place outside the United Kingdom where the person is established (as defined for this purpose by provision corresponding to that made by Schedule 1, paragraph 6(3)); the guaranteeing association, if outside ^{F145}Great Britain], where the matters in sub-paragraph (4)(a) took place; and the TIR Executive Board for the TIR Convention.

(6) HMRC may amend, suspend or revoke an approval of a guaranteeing association for breach of a requirement or condition of approval, or other just cause.

(7) The stipulations in the public notice must not differ significantly from the rules in force in the United Kingdom about guaranteeing associations immediately before this Schedule comes into force.

(8) The HMRC authorisation for a guaranteeing association that was current immediately before this Schedule comes into force remains so in that form after it comes into force, and becomes treated as given under this paragraph such that TCTA, section 23 applies to it.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Textual Amendments

F145 Words in [Sch. 2 para. 26\(5\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(s)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I79 Sch. 2 para. 26 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Approval of vehicles and containers; controls etc. on heavy or bulky goods

27.—(1) In general, only road vehicles, combinations of vehicles or containers within the TIR Convention, Article 3(a)(i) may be used in a TIR transit procedure (approved vehicles, etc.).

(2) Other road vehicles, other combinations of vehicles or other containers within the TIR Convention Article 3(a)(ii) may be used in a TIR transit procedure, subject to the conditions in Chapter III(c) of that Convention (heavy or bulky goods).

(3) Vehicles in the TIR Convention, Article 3(a)(iii) may be used in a TIR transit procedure, subject to the conditions in Article 3(a)(iii) and Chapter III(c) of that Convention (goods travelling by own means).

(4) The arrangements that applied in the United Kingdom immediately before this Schedule comes into force, for the purposes of the TIR Convention, Articles 3(a)(i), 12, 13 and 14, continue to apply [^{F146}in relation to goods in Great Britain] after it comes into force as if corresponding provision had been made in this paragraph (approval procedure for road vehicles or containers; conditions about construction and equipment; certificates of approval for road vehicles and containers).

(5) Anything in sub-paragraph (4) that was valid and current immediately before this Schedule comes into force remains so after it comes into force, and becomes treated as if done under that sub-paragraph.

(6) Everything that applied in the United Kingdom immediately before this Schedule comes into force, for the purposes of the TIR Convention Articles 3(a)(ii) or (iii), and 29 to 35, continues to apply [^{F147}in relation to goods in Great Britain] after it comes into force as if corresponding provision had where necessary been made under this paragraph (HMRC control of heavy or bulky goods, and associated items about guaranteeing association liabilities, TIR Carnet endorsements and customs seals).

Textual Amendments

F146 Words in [Sch. 2 para. 27\(4\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(t)(i)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

F147 Words in [Sch. 2 para. 27\(6\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(t)(ii)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I80 Sch. 2 para. 27 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

PART 6

Further general provision for the purposes of this Schedule

28.—(1) Provision corresponding to that made by Schedule 1, paragraphs 14 and 15 applies for the purposes of the TIR transit procedure in Part 2 (consequences of discharge; removal of customs seals).

(2) Provision corresponding to that made by Schedule 1, paragraphs 39 and 40 applies for the purposes of the TIR transit procedure in Part 3 (consequences of discharge; removal of customs seals).

(3) Discharge of the TIR procedure also discharges the deemed transit procedure mentioned in paragraphs 3(1) and 16(1).

Commencement Information

I81 Sch. 2 para. 28 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

29.—(1) Provision corresponding to Schedule 1, paragraphs 58(1)(a), (c), (d), (e) and (f), and 58(2), applies for the purposes of this Schedule (general interpretation).

(2) A requirement for information under paragraph 10(1) or 22(1) has effect as if made under the Finance Act 1994, section 23 and to a person to whom that section applies.

Commencement Information

I82 Sch. 2 para. 29 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

SCHEDULE 3

Regulation 4

The United Kingdom transit procedure

PART 1

General provision for the United Kingdom transit procedure

General

1. This Schedule provides for chargeable goods to move between places in [^{F148}Great Britain] subject to [^{F149}a] transit procedure for the purposes of TCTA, section 3(4)(b) and Schedule 2, Part 3 (the “UK transit procedure”), and without payment of import duty while subject to the procedure.

Textual Amendments

F148 Words in [Sch. 3 para. 1](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(4\)\(a\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

F149 Word in [Sch. 3 para. 1](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), [8\(3\)\(a\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Commencement Information

I83 Sch. 3 para. 1 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

[^{F150}**1A.** The UK transit procedure is also available for chargeable goods to move from [^{F151}Great Britain] subject to a transit procedure that ends in the Isle of Man.]

Textual Amendments

F150 Sch. 3 para. 1A inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), [regs. 1\(3\)](#), [8\(3\)\(b\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

F151 Words in [Sch. 3 para. 1A](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), [39\(4\)\(b\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

2. For these purposes—

- (a) “authorised consignor” is subject to provision corresponding to Schedule 1, paragraphs 18(1) to (4) (excluding references to sub-paragraphs (5), [^{F152}(6A),] (7) and (8)), but in relation to the UK transit procedure [^{F153}excluding any reference to authorisation issued other than under TCTA];
- (b) “authorised consignee” is subject to provision corresponding to Schedule 1, paragraphs 18(1) to (3) (excluding references to sub-paragraphs (4), (5) [^{F154}, (6A)] and (7)), and 18(8), but in relation to the UK transit procedure;
- (c) seals of a special type are subject to provision corresponding to Schedule 1, paragraphs 18(1) to (3) (excluding the references to sub-paragraphs (4), (5) [^{F155}, (6A)] and (8)), and 18(7), but in relation to the UK transit procedure;
- (d) the use by a person of electronic transport documents as customs declarations are subject to provision corresponding to Schedule 1, paragraphs 18(1) to (3) (excluding references to sub-paragraphs (4), [^{F156}(6A),] (7) and (8)), and 18(5) and 18(6)(b) and (c), but in relation to the UK transit procedure;
- [^{F157}(da) the use by a person of a customs declaration that contains reduced information, in the case of the transport of goods by air (where an electronic transport document is not being used as a customs declaration) or rail, is subject to provision corresponding to Schedule 1, paragraphs 18(1) to (3) (excluding references to sub-paragraphs (4), (5), (7) and (8)) and 18(6A), but in relation to the UK transit procedure;]
- [^{F158}(e) the holder of the UK transit procedure is—
 - (i) the person who declares the goods in question for that procedure;
 - (ii) the person on whose behalf the declaration is made; or
 - (iii) the holder of the carnet where a declaration is made in accordance with regulation 22(4A) (Customs declarations made in paper form) of the Customs (Import Duty) (EU Exit) Regulations 2018.]

Textual Amendments

F152 Word in [Sch. 3 para. 2\(a\)](#) inserted (16.7.2025) by [The Customs \(Miscellaneous Amendments\) Regulations 2025 \(S.I. 2025/745\)](#), [regs. 1\(1\)](#), [7\(2\)\(a\)](#) (with [reg. 1\(2\)](#))

F153 Words in [Sch. 3 para. 2\(a\)](#) inserted (31.12.2020) by [The Customs Transit Procedures \(Amendment, etc\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1491\)](#), [regs. 1](#), [5\(2\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

- F154** Words in Sch. 3 para. 2(b) inserted (16.7.2025) by The Customs (Miscellaneous Amendments) Regulations 2025 (S.I. 2025/745), regs. 1(1), **7(2)(b)** (with reg. 1(2))
- F155** Words in Sch. 3 para. 2(c) inserted (16.7.2025) by The Customs (Miscellaneous Amendments) Regulations 2025 (S.I. 2025/745), regs. 1(1), **7(2)(c)** (with reg. 1(2))
- F156** Word in Sch. 3 para. 2(d) inserted (16.7.2025) by The Customs (Miscellaneous Amendments) Regulations 2025 (S.I. 2025/745), regs. 1(1), **7(2)(d)** (with reg. 1(2))
- F157** Sch. 3 para. 2(da) inserted (16.7.2025) by The Customs (Miscellaneous Amendments) Regulations 2025 (S.I. 2025/745), regs. 1(1), **7(2)(e)** (with reg. 1(2))
- F158** Sch. 3 para. 2(e) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **5(4)(a)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I84** Sch. 3 para. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

3. In this Schedule—

- (a) a “customs office of departure” is the HMRC office in [^{F159}Great Britain] where the Customs declaration for the UK transit procedure is accepted by HMRC;
- (b) a “customs office of destination” is the HMRC office in [^{F160}Great Britain] where the goods subject to the UK transit procedure are presented to HMRC preliminary to ending that procedure [^{F161} ;]
- [^{F162}(c) “the ATA Convention” means the Customs Convention on the “A.T.A. Carnet” for the temporary admission of goods done at Brussels on 6 December 1961;
- (d) “the Istanbul Convention” means the Convention on Temporary Admission done at Istanbul on 26 June 1990;
- (e) a “carnet” is a document so described in—
- (i) the ATA Convention and
 - (ii) the Istanbul Convention,
- where the form of the carnet corresponds to that provided by the version of the relevant convention which is current at the time the declaration is made.]

Textual Amendments

- F159** Words in Sch. 3 para. 3(a) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F160** Words in Sch. 3 para. 3(b) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F161** Sch. 3 para. 3(b): semicolon substituted for full stop (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **5(4)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F162** Sch. 3 paras. 3(c)–(e) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **5(4)(c)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I85** Sch. 3 para. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

^{F163}**3A.**—(1) Where chargeable goods arrive in the Isle of Man, and are subject to the UK transit procedure, paragraph 3(b) applies as if the customs office of destination is the one in the Isle of Man where the goods are presented preliminary to ending that procedure.

(2) Where goods arrive in ^{F164}[Great Britain] from the Isle of Man or the Channel Islands, and are then chargeable goods declared for the UK transit procedure under paragraph 4(1A) or paragraph 4(1)—

- (a) a reference in paragraph 5(1) or 5(2) made to Schedule 1 that is about HMRC may also be taken as a reference to the corresponding customs authority of the Isle of Man or the Channel Islands;
- (b) a reference in paragraph 5(3) made to Schedule 1, paragraph 25(5) that is about HMRC may also be taken as a reference to the corresponding customs authority of the Isle of Man or the Channel Islands.

(3) Where sub-paragraph (1) applies, a reference in paragraph 8(1), 8(2) or 9(1) made to Schedule 1 (except about any time-limit set by HMRC) that is about HMRC or the United Kingdom may also be taken as a reference to the corresponding customs authority for the Isle of Man or to the Isle of Man, respectively.

(4) Nothing in this Schedule is to be taken as imposing any duty or obligation on the customs authority for the Isle of Man or the Channel Islands.

(5) References in this Schedule to the Channel Islands are to the Bailiwick of Jersey or Guernsey, as the case requires.]

Textual Amendments

F163 Sch. 3 para. 3A inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), **8(3)(c)**; S.I. 2020/1643, reg. 2, Sch.

F164 Words in Sch. 3 para. 3A(2) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1605), regs. 1(1), **39(4)(d)**; S.I. 2020/1643, reg. 2, Sch.

PART 2

Operation of the UK transit procedure

Formalities for the UK transit procedure

4.—(1) ^{F165}Use of the UK transit procedure for chargeable goods is subject to a Customs declaration made for this purpose and accepted by HMRC, and to the provision of a guarantee—

- (a) where there is any liability, or potential liability, to pay import duty, but not excise duty, in respect of the goods, in accordance with Part 10 of the import duty regulations; or
- (b) where there is any liability, or potential liability, to pay both import duty and excise duty in respect of the goods, in accordance with Part 10 of the import duty regulations as modified by sub-paragraph (1C).]

But provision corresponding to that made by Schedule 1, paragraph ^{F166}[29(1G)(a)] applies in relation to paragraph 2(d) for the purposes of the UK transit procedure.

^{F167}(1A) The Customs declaration in sub-paragraph (1) is deemed as made and accepted where goods arrive in ^{F168}[Great Britain] from the Isle of Man subject to a procedure corresponding in the Isle of Man to the UK transit procedure; and those goods are then chargeable goods.

(1B) For the purposes of sub-paragraph (1A), any function carried out by the Isle of Man customs authority pre-arrival, and corresponding to a pre-departure function of HMRC in relation to the UK transit procedure, substitutes for that pre-departure function.]

[^{F169}(1C) For the purposes of sub-paragraph (1)(b)—

(a) Part 10 of the import duty regulations is modified as follows—

- (i) other than in regulation 97(2), for “import duty”, wherever it appears, regard as substituted “ import duty and excise duty ”;
- (ii) in regulation 95(1)(a), regard “discharge of the liability” as “discharge of the liability to pay import duty”;
- (iii) after regulation 100(1)(b), regard as inserted—

“(ba) where the goods have been placed under a duty suspension arrangement and—

- (i) all the liability to import duty to which the guarantee relates and, where regulation 95(2) (guarantee in relation to charges) applies, any charges in relation to that liability have been paid in full; or
- (ii) the potential liability to import duty to which the guarantee relates has been extinguished on the discharge of a special Customs procedure;”;

(iv) in regulation 100(1)(c)—

- (aa) in paragraphs (i) and (ii), for “the duty” regard as substituted “ the import duty ”;
- (bb) at the end of paragraph (ii), regard “and” as omitted;
- (cc) at the end of paragraph (iii), for “or” regard as substituted “ and ” and regard as inserted—

“(iv) the part of the specified amount which is equivalent to the amount of the liability, or potential liability, to excise duty is paid in full or the goods to which that part relates have been placed in a duty suspension arrangement; or”; and

(b) a reference to a “guarantee” in the import duty regulations, wherever it appears, should be construed in accordance with the modifications made by paragraph (a).]

[^{F170}(2) Subject to sub-paragraph (2A), the goods covered by the declaration must be presented to HMRC at the Customs office of departure.

(2A) Sub-paragraph (2) does not apply where—

- (a) the declarant is an authorised consignor; and
- (b) the declaration is not made by means of a carnet under regulation 22(4A) (customs declarations made in paper form) of the Customs (Import Duty) (EU Exit) Regulations 2018.]

(3) The UK transit procedure is compulsory where chargeable goods bound for a place in [^{F171}Great Britain], and to be carried by air, are loaded or reloaded at a [^{F171}Great Britain] airport.

(4) [^{F172}Subject to sub-paragraph (4A), provision] corresponding to that made by Schedule 1, paragraph 19 (except sub-paragraph (1), second indent) applies to the declaration for the UK transit procedure (permissible goods).

[^{F173}(4A) Sub-paragraph (4) does not apply where the declaration is made by means of a carnet under regulation 22(4A) (customs declarations made in paper form) of the Customs (Import Duty) (EU Exit) Regulations 2018.]

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

[^{F174}(5) Use of the UK transit procedure for chargeable goods that are to move from [^{F175}Great Britain] to the Isle of Man is subject to a declaration made for this purpose and accepted by HMRC, and to the provision of a guarantee as provided for in sub-paragraph (1), first and second indents.

(6) The declaration in sub-paragraph (5) is deemed to be within TCTA, Schedule 2, paragraph 5(1)(a).]

[^{F176}(7) In this paragraph, “duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.]

Textual Amendments

- F165** Words in Sch. 3 para. 4(1) substituted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **13(3)(a)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F166** Word in Sch. 3 para. 4(1) substituted (31.12.2020) by The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, **5(3)**; S.I. 2020/1643, reg. 2, Sch.
- F167** Sch. 3 para. 4(1A)(1B) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(3)(d)** (as amended by S.I. 2019/1346, **reg. 9**); S.I. 2020/1643, reg. 2, Sch.
- F168** Words in Sch. 3 para. 4(1A) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(e)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F169** Sch. 3 para. 4(1C) inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **13(3)(a)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F170** Sch. 3 para. 4(2)(2A) substituted for Sch. 3 para. 4(2) (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **5(4)(d)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F171** Words in Sch. 3 para. 4(3) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(e)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F172** Words in Sch. 3 para. 4(4) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **5(4)(d)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F173** Sch. 3 para. 4(4A) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **5(4)(d)(iii)**; S.I. 2020/1643, reg. 2, Sch.
- F174** Sch. 3 para. 4(5)(6) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(3)(e)**; S.I. 2020/1643, reg. 2, Sch.
- F175** Words in Sch. 3 para. 4(5) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(e)(iii)**; S.I. 2020/1643, reg. 2, Sch.
- F176** Sch. 3 para. 4(7) inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **13(3)(a)(iii)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I86** Sch. 3 para. 4 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

5.—(1) Provision corresponding to that made by Schedule 1, paragraphs 20(1), 20(3) and 20(4) applies for the purposes of the UK transit procedure (disregarding anything said about the “electronic transit system”).

(2) Provision corresponding to that made by Schedule 1, paragraphs 21(1), 22, 23(1) to (5), 24 and 40 applies for the purposes of the UK transit procedure.

(3) Provision corresponding to that made by Schedule 1, paragraphs 25(1) and 25(4) to (7) applies for the purposes of the UK transit procedure.

Commencement Information

I87 Sch. 3 para. 5 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

6. Provision corresponding to that made by Schedule 1, paragraph 26 applies for the purposes of the UK transit procedure.

Commencement Information

I88 Sch. 3 para. 6 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Operation of the UK transit procedure

7. Provision corresponding to that made by Schedule 1, paragraph 28(1), and (3) to (7), applies for the purposes of the UK transit procedure, except that in this Schedule, the “carrier” is the person responsible for the carriage of the goods within ^[F177]Great Britain].

Textual Amendments

F177 Words in [Sch. 3 para. 7](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\), 39\(4\)\(f\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information

I89 Sch. 3 para. 7 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

^[F178]7A. For a UK transit procedure covered by paragraph 1A and where the goods are in the Isle of Man, paragraph 7 applies as if the customs authority for the Isle of Man is HMRC (except in relation to any route prescribed for the procedure by HMRC) and as if the Isle of Man is within ^[F179]Great Britain].

Textual Amendments

F178 [Sch. 3 para. 7A](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), [regs. 1\(3\), 8\(3\)\(f\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

F179 Words in [Sch. 3 para. 7A](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\), 39\(4\)\(g\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

End of the UK transit procedure

8.—(1) Provision corresponding to that made by Schedule 1, paragraphs 29(1)(a) and (b), 29(3), 29(4), 29(6) and 29(7) applies for the purposes of the UK transit procedure, with the following modifications—

- (a) in paragraph 29(1)(a) disregard what is said about other customs authorities,
- (b) in paragraph 29(3) disregard what is said about customs authorities other than HMRC, or about the operator of a fixed transport installation,

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Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

- (c) in paragraph 29(4) disregard what is said about the obligation of the holder being met and the cases in sub-paragraphs (5) and (6),
 - (d) in paragraph 29(7) disregard what is said about a customs office of destination outside the United Kingdom.
- (2) Provision corresponding to that made by Schedule 1, paragraphs 30(1) to (5), and 32, applies for the purposes of the UK transit procedure, with the following modifications—
- (a) in paragraphs 30(1) and 30(2) disregard what is said about a customs authority other than HMRC,
 - (b) in paragraph 30(3) disregard what is said about HMRC having to notify the arrival and to amend their records.
- (3) Provision corresponding to that made by Schedule 1, paragraphs 31(1), 31(4) and 31(5) applies for the purposes of the UK transit procedure, but disregard what is said in paragraph 31(4) about—
- (a) the holder being deemed to fulfil the applicable obligations, and
 - (b) a person similarly authorised by a customs authority in another common transit state.
- (4) Provision corresponding to that made by Schedule 1, paragraph 34(2) applies for the purposes of the UK transit procedure.
- (5) Provision corresponding to that made by Schedule 1, paragraph 35(1)(b) to (d), and 35(2), applies for the purposes of the UK transit procedure, with the following modifications—
- (a) in paragraph 35(1)(b) regard the customs authority as any other than HMRC,
 - (b) in paragraphs 35(1)(c) and (d) regard a “third country” as [^{F180}anywhere except Great Britain].
- [^{F181}(6) For a UK transit procedure that ends in the Isle of Man—
- (a) sub-paragraph (5)(a) applies in relation to Schedule 1, paragraph 35(1)(b) as if—
 - (i) the customs authority in question is any other than HMRC or the customs authority for the Isle of Man, and
 - (ii) the document or customs record establishes that the goods have physically left [^{F182}Great Britain] and the Isle of Man;
 - (b) sub-paragraph (5)(b) applies as if [^{F183}Great Britain] includes the Isle of Man.
- (7) A UK transit procedure also ends as provided for by paragraph 13(1).]

Textual Amendments

- F180** Words in Sch. 3 para. 8(5)(b) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(h)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F181** Sch. 3 para. 8(6)(7) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(3)(g)**; S.I. 2020/1643, reg. 2, Sch.
- F182** Words in Sch. 3 para. 8(6)(a)(ii) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(h)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F183** Words in Sch. 3 para. 8(6)(b) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(h)(iii)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I90** Sch. 3 para. 8 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Discharge of the UK transit procedure

9.—(1) Provision corresponding to that made by Schedule 1, paragraph 38(1) and (3) applies for the purposes of the UK transit procedure, but disregard what is said in paragraph 38(1) about the customs authority outside the United Kingdom and the comparison of data available to HMRC and the customs office of destination, and disregard the second indents of paragraph 38(1) and (3).

(2) Sub-paragraph (4) applies where HMRC has not, within the time-limits in sub-paragraph (3), received information allowing discharge of the UK transit procedure.

(3) The time-limits are—

- (a) nine days after the final day by which the goods and documents were to be presented to the customs office of destination pursuant to paragraph 8(1);
- (b) twelve days after the final day by which the goods and documents were expected to be presented elsewhere pursuant to paragraph 8(3).

(4) HMRC may require from the holder of the UK transit procedure any information it deems relevant to that procedure or the goods in question.

(5) The holder must provide that information to HMRC no later than 28 days after the one on which the requirement was made.

[^{F184}(6) A UK transit procedure is also discharged as provided for by paragraph 13(1).]

Textual Amendments

F184 Sch. 3 para. 9(6) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **8(3)(h)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I91 Sch. 3 para. 9 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

10.—(1) Where a UK transit procedure has not been discharged, HMRC must—

- (a) notify the guarantor for the guarantee in paragraph 4(1) that the procedure has not been discharged, and do so within nine months from the time-limit for presentation of the goods at the customs office of destination;
- (b) notify the guarantor of a potential requirement to pay [^{F185}an amount] for which that guarantor is liable in respect of that UK transit procedure, and do so within three years from the date the declaration for the UK transit procedure was accepted.

(2) The guarantor is released from the guarantee obligations if either of the notifications in sub-paragraph (1) has not been issued before the expiry of the time-limit.

Textual Amendments

F185 Words in [Sch. 3 para. 10\(1\)\(b\)](#) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **13(3)(b)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I92 Sch. 3 para. 10 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

Consequences of UK transit procedure discharge and liability to import duty

11.—(1) Provision corresponding to Schedule 1, paragraph 39 applies for the purposes of the UK transit procedure.

(2) Provision corresponding to Schedule 1, paragraph 59 applies for the purposes of the UK transit procedure, but disregard the reference to paragraph 4(4).

[^{F186}(3) Sub-paragraph (1) applies only where the UK transit procedure is discharged in [^{F187}Great Britain] and otherwise than under TCTA, Schedule 2, paragraph 18(2).]

Textual Amendments

F186 Sch. 3 para. 11(3) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(3)(i)**; S.I. 2020/1643, reg. 2, Sch.

F187 Words in Sch. 3 para. 11(3) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(i)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I93 Sch. 3 para. 11 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

PART 3

General provision for the purposes of this Schedule

12.—(1) Provision corresponding to Schedule 1, paragraph 58(1)(a), (d), [^{F188}(da),] (e) and (f), and 58(2), applies for the purposes of this Schedule.

(2) A requirement for information under paragraph 9(4) has effect as if made under the Finance Act 1994, section 23 and to a person to whom that section applies.

Textual Amendments

F188 Word in Sch. 3 para. 12(1) inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **13(3)(c)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I94 Sch. 3 para. 12 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

[^{F189}**13.**—(1) The export of the chargeable goods from the United Kingdom in accordance with the applicable export provisions in TCTA, section 35(1) [^{F190}or removal of the goods from Great Britain to Northern Ireland] ends and discharges the UK transit procedure.

(2) Discharge of the UK transit procedure under paragraph 9(1) or sub-paragraph (1) is only available where the procedure has not already been discharged under TCTA, Schedule 2, paragraph 18(2).]

Textual Amendments

F189 Sch. 3 para. 13 inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(3)(j)**; S.I. 2020/1643, reg. 2, Sch.

F190 Words in Sch. 3 para. 13 inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(j)**; S.I. 2020/1643, reg. 2, Sch.

[^{F191}PART 4

Modification where declaration made by carnet

Textual Amendments

F191 Sch. 3 Pt. 4 inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **5(4)(e)**; S.I. 2020/1643, reg. 2, Sch.

14. This Part applies where a Customs declaration for the UK transit procedure is made by means of a carnet under regulation 22(4A) (customs declarations made in paper form) of the Customs (Import Duty) (EU Exit) Regulations 2018.

15. Where this Part applies paragraphs 5 to 13 do not apply.

16. For the purposes of this Part—

- (a) Schedule 1, paragraph 58(1)(d) and (f) applies;
- (b) a transit operation ends—
 - (i) on the completion of the certificate of discharge contained in the carnet by the relevant Customs authority at the customs office of destination; or
 - (ii) when the goods are exported from the United Kingdom or the Isle of Man [^{F192}or removed from Great Britain to Northern Ireland];
- (c) “Customs obligation” has the meaning in regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018.

Textual Amendments

F192 Words in Sch. 3 para. 16(b)(ii) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(4)(k)**; S.I. 2020/1643, reg. 2, Sch.

Requirements of the UK transit procedure – carnets

17. The holder of the procedure and any representative named in the carnet must comply with—

- (a) the conditions set out in the carnet; and
- (b) any Customs obligation imposed in relation to the goods.

18. Where it is a condition of the carnet that the transit operation ends within a certain time-limit and the transit operation ends after the expiry of that time-limit the condition is deemed to be met where the holder of the procedure or the representative named in the carnet proves to the satisfaction of HMRC that the delay is not attributable to the holder or the representative.

Status: Point in time view as at 16/07/2025.

Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)

19. The carnet must be valid during the period from when the goods are declared to the UK transit procedure until the transit operation ends.

20. If a transit operation ends under paragraph 16(b)(i) the goods must be, without delay—

- (a) exported [^{F193}or removed from Great Britain to Northern Ireland]; or
- (b) declared for another Customs procedure.

Textual Amendments

F193 Words in [Sch. 3 para. 20\(a\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(4)(l)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Discharge of the UK transit procedure – carnets

21. The UK transit procedure is discharged when the goods are exported from the United Kingdom or the Isle of Man [^{F194}or removed from Great Britain to Northern Ireland] where the procedure has not already been discharged under paragraph 18(2) of Schedule 2 to the TCTA.]

Textual Amendments

F194 Words in [Sch. 3 para. 21](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(4)(m)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

SCHEDULE 4

Regulation 5

Procedure for NATO forces

Place for controls and formalities for NATO goods leaving and re-entering the United Kingdom

1. Where, in the course of movement of goods from one point to another point in [^{F195}Great Britain], goods leave and re-enter [^{F195}Great Britain], the customs controls and formalities applicable in accordance with the Agreement in regulation 5 must be carried out by HMRC at the points where the goods temporarily leave [^{F195}Great Britain] and where they re-enter [^{F195}Great Britain].

Textual Amendments

F195 Words in [Sch. 4 para. 1](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(5)(a)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I95 [Sch. 4 para. 1](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

HMRC customs office and form 302

2.—(1) HMRC must designate the customs offices in [^{F196}Great Britain] responsible for formalities and controls concerning the movement of goods carried out by or on behalf of NATO forces.

(2) A designated customs office must supply the NATO forces stationed in its area with forms 302 which—

- (a) are pre-authenticated with the stamp and official signature of an officer of Revenue and Customs of that office;
- (b) are serially numbered;
- (c) bear the full address of that designated customs office for the return copy of the form known as “form 302”.

(3) In this Schedule, “NATO forces” are those of the North Atlantic Treaty Organisation eligible to use form 302 as provided for in or under the Agreement in regulation 5.

Textual Amendments

F196 Words in [Sch. 4 para. 2\(1\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [39\(5\)\(b\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I96 [Sch. 4 para. 2](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Procedural rules for the form 302

3.—(1) The Commissioners for Her Majesty's Revenue and Customs must stipulate in a public notice the procedural rules applying to, and to the use of, form 302.

(2) Those stipulations have effect as if made under this Schedule.

(3) Those stipulations must provide for, in particular—

- (a) the means by which the NATO forces must lodge the form at the HMRC office;
- (b) the means by which HMRC may authenticate a form that is so lodged;
- (c) the rules for use of the form, or a copy, in relation to HMRC customs controls and formalities about NATO forces that dispatch goods, or on whose behalf goods are dispatched;
- (d) the rules for use of the form as an accompanying document for movements of goods by or on behalf of NATO forces.

(4) That public notice must be published and in force no later than when this Schedule comes into force.

(5) That public notice may be amended, revoked or replaced by a further public notice.

Commencement Information

I97 [Sch. 4 para. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

*Status: Point in time view as at 16/07/2025.**Changes to legislation: There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018. (See end of Document for details)*[^{F197}SCHEDULE 5

Regulation 6

The postal transit procedure

Textual Amendments

F197 Sch. 5 inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **5(5)**; S.I. 2020/1643, reg. 2, Sch.

General**1.—(1)** In this Schedule—

“public notice” refers to one that may be published for the purposes in question by the Commissioners for Her Majesty’s Revenue and Customs having regard to those purposes, and in such manner as they consider appropriate for those purposes;

“universal service provider” means either—

- (a) a “designated operator” within the meaning given in the Constitution of the Universal Postal Union done at Vienna on 10 July 1964, as amended by the Additional Protocols, but limited to the circumstances where those designated operators are acting—
 - (i) within the member country that designated them as such; and
 - (ii) in accordance with the UP Convention; or
- (b) an operator so designated by HMRC in a public notice;

“UP Convention” means the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018, and any Regulations made under it.

(2) A public notice in sub-paragraph (1) may be amended, revoked or replaced by a further public notice.

(3) Stipulations in the public notice have effect as if made in these Regulations.

2. Chargeable goods that are submitted to a universal service provider are deemed to be declared for a transit procedure (“the postal transit procedure”) if—

- (a) the goods are presented to Customs on import; and
- (b) the conditions set out in paragraph 3 are fulfilled.

3. The conditions are—

- (a) the goods are addressed to a recipient outside [^{F198}Great Britain]; and
- (b) the goods will merely pass through places within [^{F198}Great Britain] before arriving at their ultimate destination outside [^{F198}Great Britain].

Textual Amendments

F198 Words in Sch. 5 para. 3 substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(6)(a)**; S.I. 2020/1643, reg. 2, Sch.

Requirements of the postal transit procedure

4. Where goods are deemed to be declared for the postal transit procedure under paragraph 2, the following requirements apply—

- (a) the goods must only pass through places within [^{F199}Great Britain] before arriving at their ultimate destination outside [^{F199}Great Britain];
- (b) the goods must be transported by or on behalf of a universal service provider;
- (c) the goods must be transported in compliance with any relevant conditions imposed by the UP Convention; and
- (d) the goods must be transported in compliance with any conditions imposed by a public notice.

Textual Amendments

F199 Words in Sch. 5 para. 4(a) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(6)(b); S.I. 2020/1643, reg. 2, Sch.

Discharge of the postal transit procedure

5. The postal transit procedure is discharged when the goods leave [^{F200}Great Britain] where the procedure has not already been discharged under TCTA Schedule 2, paragraph 18(2).]

Textual Amendments

F200 Words in Sch. 5 para. 5 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 39(6)(c); S.I. 2020/1643, reg. 2, Sch.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the international movements of goods, with import duty suspended, under the internationally recognised common transit procedure and TIR Carnet system, with provision for such movements within the United Kingdom. They also provide for such movements of goods under arrangements for NATO forces.

They ensure that these customs procedures operate as before once the United Kingdom exits the European Union.

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4th December 2018 and will be available on the website at: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

Status:

Point in time view as at 16/07/2025.

Changes to legislation:

There are currently no known outstanding effects for The Customs Transit Procedures (EU Exit) Regulations 2018.