STATUTORY INSTRUMENTS

2026 No. 605

CUSTOMS

The Customs (Miscellaneous Amendments) Regulations 2026

Made - - - -	*8th June 2026*
Laid before the House of Commons - - - -	*9th June 2026*
Coming into force - -	*30th June 2026*

The Commissioners for His Majesty's Revenue and Customs make the following Regulations (apart from regulation 7) in exercise of the powers conferred by sections 32(7) and (10) and 35(2)(b) of, and paragraphs 5(1) and 9(1) of Schedule 1, paragraphs 5(1)(b) and (2) and 6(1) of Schedule 2 and paragraphs 3(1)(b) and 5(1), (2)(d) and (3) of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018(**1**) and section 20(1A), (1C) and (4) of the Customs and Excise Management Act 1979(**2**).

The Treasury make regulations 1(1) and 7 in exercise of the powers conferred by section 26(1) of the Finance Act 2003(**3**).

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Miscellaneous Amendments) Regulations 2026 and come into force on 30th June 2026.

(2) The amendment made by regulation 4(4) has effect in relation to liabilities to import duty incurred on or after 30th June 2026.

Amendment of the Customs (Bulk Customs Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020

2. In regulation 5 of the Customs (Bulk Customs Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020(**4**) (the bulk Customs declaration process), in paragraph (2)(a) for "Great Britain" in the second place it occurs, substitute "the United Kingdom".

(**1**) 2018 c. 22. See section 37(1) for the definitions of "HMRC Commissioners" and "specified".

(**2**) 1979 c. 2. Section 20 was substituted by S.I. 1991/2724 and subsequently amended by paragraph 9 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 and section 112 of the Finance Act 2026 (c. 11). See section 1 of the Customs and Excise Management Act 1979 (as amended by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11)) for the definition of "the Commissioners".

(**3**) 2003 c. 14. Section 26 was amended by paragraph 150 of Schedule 7 and paragraph 110 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018, section 340(6) of the Finance Act 2023 (c. 30) and S.I. 2018/461. See section 24 for the definitions of "contravene", "prescribed" and "relevant tax or duty".

(**4**) S.I. 2020/967, amended by S.I. 2020/1431; there is another amending instrument but it is not relevant.

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

3.—(1) The Customs (Export) (EU Exit) Regulations 2019(**5**) are amended as follows.

(2) In regulation 8 (goods not required to be exported in accordance with the applicable export provisions), in paragraph (7B)—

(a) after "carnet" insert ", either in paper form";

(b) after "2018" insert "or in electronic form".

(3) In regulation 26 (export declarations made in paper form), in paragraph (1)—

(a) after "declaration" insert "in paper form";

(b) after "of a" insert "paper version of a".

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

4.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(**6**) are amended as follows.

(2) In regulation 22 (customs declarations made in paper form)—

(a) in paragraph (4)—

(i) in the words before sub-paragraph (a), after "declaration" insert "in paper form";

(ii) in sub-paragraph (a) before "TIR" insert "paper version of a";

(b) in paragraph (4A)—

(i) in the words before sub-paragraph (a), after "declaration" insert "in paper form";

(ii) in sub-paragraph (a) at the beginning insert "a paper version of";

(iii) in sub-paragraph (b) at the beginning insert "a paper version of".

(3) In regulation 40A (notification of a liability to pay import duty where declaration made by carnet), in paragraph (3) after "22" insert "(5)".

(4) In regulation 45 (interest on late payment of import duty), for paragraph (3) substitute—

"(3) Where a person is liable to import duty in respect of goods and the liability has—

(a) arisen because of non-compliance with a Customs obligation(**7**); or

(b) been notified as a result of the correction of a Customs declaration which—

(i) occurred after the goods had been discharged from the Customs procedure(**8**) for which the declaration was made; and

(ii) was made, or directed to be made, by an HMRC officer(**9**) following verification of the declaration,

any such import duty payable also carries interest at the late payment interest rate from the date the person incurred the liability to import duty under the Act until the date the person is notified, or treated as notified, of that liability.

(3A) For the purposes of paragraph (3), cases in which liability has arisen because of non-compliance with a Customs obligation include any case in which a liability has arisen under sections 4(3), 4(4)(a) where (4)(c) applies, 4(4)(d) or 5(2) of the Act.".

(**5**) S.I. 2019/108; relevant amending instruments are S.I. 2019/486 and 2019/1346.
(**6**) S.I. 2018/1248; relevant amending instruments are S.I. 2019/1346, 2020/386, 2020/1449 and 2025/745.
(**7**) See regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018 for the definition of "Customs obligation".
(**8**) See section 3 of the Taxation (Cross-border Trade) Act 2018 for the interpretation of "Customs procedures".
(**9**) See section 37(1) of the Taxation (Cross-border Trade) Act 2018 for the definition of "HMRC officer".

Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018

5.—(1) The Customs Transit Procedures (EU Exit) Regulations 2018(**10**) are amended as follows.

(2) In Schedule 3 (the United Kingdom transit procedure)—

(a) in Part 1 (general provision for the United Kingdom transit procedure), in paragraph 2(e)(iii)—

(i) after "carnet" insert "used to make the declaration, either in electronic form or";

(ii) after "2018" insert ", in paper form";

(b) in Part 2 (operation of the UK transit procedure), in paragraph 4—

(i) in sub-paragraph (2A)(b)—

(aa) after "carnet" insert ", either in paper form";

(bb) after "2018" insert "or in electronic form";

(ii) in sub-paragraph (4A)—

(aa) after "carnet" insert ", either in paper form";

(bb) after "2018" insert "or in electronic form";

(c) in Part 4 (modification where declaration made by carnet), in paragraph 14—

(i) after "carnet" insert ", either in paper form";

(ii) after "2018" insert "or in electronic form".

Amendment of the Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018

6.—(1) The Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018(**11**) are amended as follows.

(2) In regulation 2 (approval conditions), at the beginning of paragraph (1), insert "Unless regulation 3 applies,".

(3) After regulation 2, insert—

"**Off-site facilities**

3.—(1) This regulation applies in a case where, in the opinion of the Commissioners, the place approved, or to be approved, under section 20(1) of the Customs and Excise Management Act 1979 ("the Act") cannot meet Items 1 to 4 in relation to Items 5 to 15 in the Schedule.

(2) Items 5 to 15 in the Schedule must be provided by the person to whom the approval has been, or may be, given under section 20(1) of the Act either—

(a) at an off-site facility(**12**), or

(b) partly at an off-site facility and partly at the place approved, or to be approved, under section 20(1) of the Act.

(3) The off-site facility and the place approved, or to be approved, under section 20(1) of the Act must meet Items 1 to 4 in relation to any of Items 5 to 15 in the Schedule which are provided at those places.

(4) The Commissioners may—

(**10**) S.I. 2018/1258; relevant amending instruments are S.I. 2019/486, 2019/1215, 2019/1346, 2020/1491, 2020/1605 and 2025/745.
(**11**) S.I. 2018/1265, to which there are amendments not relevant to these Regulations.
(**12**) "Off-site facility" is defined by section 20(1E) of the Act to mean a place at which facilities, services or infrastructure are provided (in accordance with an approval or conditions attaching to it) other than a place approved under subsection (1).

(a) give directions requiring the person to whom the approval has been, or may be, given to propose to the Commissioners by the date specified in the directions a place ("the proposed place") at which the off-site facility may be located, and

(b) specify in the approval, or in directions given by them, the place at which the off-site facility must be located, and—

(i) which (if any) of Items 5 to 15 in the Schedule must be provided at the place approved under section 20(1) of the Act, and

(ii) which of Items 5 to 15 in the Schedule must be provided at the off-site facility.

(5) The off-site facility may only be located at the proposed place with the agreement of the Commissioners.

(6) Where any of Items 5 to 15 are provided at an off-site facility, the Commissioners may give directions imposing conditions and restrictions as respects the movement of goods between the place approved under section 20(1) of the Act and the off-site facility.".

(4) In the Schedule, in paragraph 1, for "regulation 2 stipulates" substitute "regulations 2 or 3 stipulate".

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

7.—(1) The Customs (Contravention of a Relevant Rule) Regulations 2003(**13**) are amended as follows.

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

(a) in the entry "Any pre-approval conditions specified in regulations made under section 20(1) or 22(1A) of the Act." after "made under section" omit "20(1) or";

(b) after that entry, insert—

"Any conditions or restrictions specified in regulations made under section 20(1A) of the Act.	The approved person.	£2,500.";

(c) after the entry "Any conditions or restrictions attaching to any approval given under the provisions of section 20(1B), 22(1B) or 25(1B) of the Act.", insert—

"The Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018		
Any direction given under the Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018.	The person to whom the direction is given.	£2,500.
The Channel Tunnel (Customs and Excise) Order 1990(14)		
Any conditions or restrictions attaching to any approval given under the provisions of Article 3 of the Channel Tunnel (Customs and Excise) Order 1990.	The approved person.	£2,500.".

(**13**) S.I. 2003/3113; relevant amending instruments are S.I. 2015/636, 2018/1260 and 2023/1202.
(**14**) **S.I. 1990/2167, amended by S.I. 1993/1813 and 2018/1247.**

Myrtle Lloyd
Justin Holliday
Two of the Commissioners for His Majesty's Revenue and Customs

5th June 2026

Lilian Greenwood
Christian Wakeford
Two of the Lords Commissioners of His Majesty's Treasury

8th June 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various amendments to existing customs Regulations.

Regulation 2 makes an amendment to the bulk Customs declaration process contained in the Customs (Bulk Customs Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020 ("the 2020 Regulations"). The bulk Customs declaration process permits the use of a simplified declaration process, subject to certain conditions, by persons authorised in accordance with the 2020 Regulations. Regulation 5 amends one of the conditions contained in the 2020 Regulations which stipulates that a bulk Customs declaration may only be used where each postal packet included in the declaration is being sent to a recipient in Great Britain. This condition is amended so that the bulk Customs declaration may be used where each postal packet is being sent to a recipient in the United Kingdom instead.

Regulations 3, 4(2) and (3) and 5 update provisions in the Customs (Export) (EU Exit) Regulations 2019, the Customs (Import Duty) (EU Exit) Regulations 2018 and the Customs Transit Procedures (EU Exit) Regulations 2018 related to the use of 'carnets' (an internationally agreed document for moving certain goods temporarily between customs territories). The amendments ensure that the legislation applies equally to the use of both paper-based carnets and the newly introduced digital carnets.

Regulation 4(4) updates provisions in the Customs (Import Duty) (EU Exit) Regulations 2018 concerning interest applicable to import duty liabilities; in particular, liability where a customs declaration is found to be incorrect after goods have been released from customs control, or where there has been a breach of the customs rules. The amendments provide for interest to be calculated and chargeable from the date the relevant liability to duty was incurred and cease on the date the liability to pay duty is notified by HMRC, following which the usual rules relating to late payment interest will apply.

Regulation 6 amends the Wharves, Examination Stations and Temporary Storage Facilities (Approval Conditions) (EU Exit) Regulations 2018 to ensure that HMRC can impose conditions after an approval has been granted, which may include conditions requiring the provision of the amenities required by those Regulations to be provided at an off-site facility where they cannot be provided at the place approved under section 20(1) of the Customs and Excise Management Act 1979.

Regulation 7 amends the Customs (Contravention of a Relevant Rule) Regulations 2003. Penalties are added for breaches of the new obligations created by the regulation 6 amendments. Penalties are also added for breaches of obligations imposed under the Channel Tunnel (Customs and Excise) Order 1990.

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