



UK Continental Shelf Declarations are changing

Six weeks to go

On 28 November 2024, HMRC is introducing a simpler way to declare goods moving between Great Britain and the UK Continental Shelf. The UK Continental Shelf declaration by conduct will simplify declarations for non-controlled goods that are in free circulation or eligible for Returned Goods Relief.

You can make the declaration by loading or unloading a vessel or aircraft carrying UK Continental Shelf goods and submitting details about those goods using the 'Report UK continental shelf imports and exports' form.

You can still make full customs declarations or use simplified customs declarations processes to declare these goods if you choose to do so and will need to use these for goods that don't qualify for the declaration by conduct.

Key dates

- Week commencing 21 October: Engagement call to address any concerns, questions and issues (an additional session will be scheduled in November)
- 24 October: Show and tell session for the 'Report UK continental shelf imports and exports' form
- 27 November: Publish Gov.uk guidance
- 28 November: The new form will be made available for use

Goods that qualify for the UK Continental Shelf Declaration by conduct

You do not need to have an authorisation to use this process.

The goods must:

- be travelling to Great Britain from the UK Continental Shelf or vice versa
- not be prohibited or restricted (require licences), or excise goods
- have previously been in UK free circulation and able to meet the criteria for [Returned Goods Relief](#). The goods will also qualify if they were previously declared to the [Authorised Use procedure](#) and have been properly discharged.

You cannot make a declaration by conduct if you've received a letter from HMRC disallowing you from using the conduct declaration.

Who can complete the UK Continental Shelf form?

The importer, exporter, carrier, or a representative acting on their behalf can submit the data required to support a UK Continental Shelf declaration by conduct. The submitter, as well as the importer or exporter, must have an EORI number and access to Government Gateway in order to complete the submission.

Who is responsible?

The importer/exporter

You are responsible for confirming that the goods qualify for a declaration by conduct. If you decide to use your carrier or a third party to make the submission, you must give them clear instructions to ensure the correct type of customs declaration is made.

Carriers

You should establish with your customers who will submit customs declarations or handle the declarations by conduct submissions. If you are handling the submission, you need to agree with the importer or exporter whether you are acting as a direct or indirect representative and ensure you have explicit instructions from them. If you are not completing the declaration or submission, you should carry out reasonable due diligence to ensure it has been completed.

Who can be liable if things go wrong?

Typically, the individual or entity making the customs declaration for goods is liable for the customs debt. If you use a third party for the declaration, the third party may share liability depending on the type of representation.

HMRC expects the type of representation to be documented in an acceptable form of authority setting out the roles and responsibilities for each party. This can be commercial contracts or terms and conditions agreed upon between the parties or another form of written authority.

The principles of representation and liability for a declaration by conduct align with those for conventional import and export processes and declarations. Whenever a third party makes the declaration by conduct on behalf of the importer/exporter, liability may be shared depending on the representation type. If a third party makes a declaration by conduct without the importer/exporter's authority, they may be held liable for the goods.

For more information please see our guidance – [Customs debt liability](#) on GOV.UK.