

COMMISSIONERS' DIRECTIONS

REPORT OF PLEASURE CRAFT INTO GREAT BRITAIN AND NORTHERN IRELAND AND PRESENTATION AND DECLARATION OF GOODS ON BOARD

In exercise of the powers conferred upon the Commissioners for Her Majesty's Revenue and Customs by sections 35(1), 78(1) and 173 of the Customs and Excise Management Act 1979 (CEMA)¹, and by virtue of sections 1 and 7 of the Borders, Citizenship and Immigration Act 2009², the Secretary of State and the Director of Border Revenue, in the exercise of their functions in relation to general customs matters and customs revenue matters respectively, direct as follows.

1. In these Directions –
“the Regulations” means the Pleasure Craft (Arrival and Report) Regulations 1996³;
“arrival”, “pleasure craft” and “the person responsible” have the meanings given to them by the Regulations;
“Import Duty Regulations” means The Customs (Import Duty) (EU Exit) Regulations 2018⁴;
“proper officer” has the meaning given by section 8(2) of CEMA.
2. Where a report is required of the arrival of a pleasure craft into Great Britain (GB) or Northern Ireland (NI) from a place outside of GB or NI, the form and manner of making the report and the particulars to be supplied shall be as set out in paragraph 3.
3. The person responsible, or a person acting on his behalf, shall make the report of arrival by appropriate electronic means or in writing by completing the declaration section in Part 2 of Form C1331 entitled “Arriving in Great Britain or Northern Ireland”. The particulars to be supplied shall be those indicated in sections (i) and (iii) and following the reporting procedure set out in the Form.
4. For the purposes of section 78(1) of CEMA, the declaration required in respect of goods on board a pleasure craft which arrives in the UK as described in paragraph 2, shall be made:

¹ 1979 (c. 2) <https://www.legislation.gov.uk/ukpga/1979/2/contents>

² 2009 (c. 11) <https://www.legislation.gov.uk/ukpga/2009/11/contents>

³ S.I. 1996/1406 <https://www.legislation.gov.uk/uksi/1996/1406/contents/made>

⁴ S.I. 2018/1248 <https://www.legislation.gov.uk/uksi/2018/1248/contents>

- (a) for non-commercial goods by completing sections (i) and (iii) of Part 2 of Form C1331 and the box under the heading “List restricted, prohibited or excess goods in this box. Also, those goods which are to be treated as duty-free stores” and following the reporting procedure set out under the heading “Reporting procedure” in Form C1331.
- (b) orally to the proper officer where regulations 17-21 of the Import Duty Regulations apply; or
- (c) by conduct where regulations 23-26 and regulation 27 of the Import Duty Regulations apply, save where the goods in question fall within section 78(1)(b) of CEMA.

The person responsible, or a person acting on his behalf, for applying for clearance inwards must send the completed Part 2 of Form C1331 that contains particulars of the matters specified in it, by appropriate electronic means or by post to the address stated on the Form.

5. Part 2 of Form C1331 is prescribed by these Directions for the purposes of the Regulations.

6. The Commissioners’ Directions dated 1 April 1997 and entitled “Report of Pleasure Craft and Presentation and Declaration of Goods on Board” are revoked.

7. Report of arrival of a pleasure craft into GB and NI is required for the following journeys:

Report Inwards into GB in accordance with section 35 (1) Customs and Excise Management Act 1979

EU Member States into Great Britain
Rest of World (excluding Northern Ireland) into Great Britain
Channel Islands into Great Britain

Report Inwards into NI in accordance with section 35 (1) Customs and Excise Management Act 1979

EU Member States into Northern Ireland
Rest of World (excluding Great Britain) into Northern Ireland
Channel Islands into Northern Ireland

8. These Directions shall come into force on the 1st January 2022

Justin Holliday

Katherine Green

20th December 2021

Two of the Commissioners of Her Majesty’s Revenue and Customs