

COMMISSIONERS' DIRECTIONS

CLEARANCE OUTWARDS OF PLEASURE CRAFT FROM GREAT BRITAIN (ENGLAND, SCOTLAND AND WALES) AND NORTHERN IRELAND

In exercise of the powers conferred upon the Commissioners for Her Majesty's Revenue and Customs by sections 64(2) and 173 of the Customs and Excise Management Act 1979¹, 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 –

“depart” means to leave the limits of a port in which the vessel has been anchored, berthed or moored, and similar expressions shall be construed accordingly;

“destination” means the next place after the port of departure at which the vessel is to anchor, berth or moor;

“pleasure craft” means a vessel which departs from a port in Great Britain while being used for private recreational purposes.

2. Paragraphs 3 and 4 sets out:

- a. the procedure for obtaining clearance outwards of a vessel which is to depart as a pleasure craft from a port in Great Britain (GB) or a port in Northern Ireland (NI) to a destination outside of GB or NI respectively;
- b. the document to be produced; and
- c. the information to be furnished by a person applying for such clearance.

3. The document to be produced for the purpose of obtaining clearance outwards referred to in paragraph 2 as above is Part 1 of Form C1331 entitled “Leaving the United Kingdom (UK) Pleasure craft on non-UK voyages”.

4. The person responsible for applying for clearance outwards, or the person acting on their behalf, must send Part 1 of Form C1331 by appropriate electronic means or by completing and posting Part 1 of the manual Form C1331 that contains particulars of the matters specified in it by post to the address stated on the Form.

5. The Commissioners' Directions dated 1 April 1997 and entitled “Clearance Outwards of Pleasure Craft” are hereby revoked.

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>

7. The following journeys need to be reported for clearance outwards:

Clearance outwards from GB in accordance with section 64 (2) Customs and Excise Management Act 1979

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

Clearance outwards from NI in accordance with section 64 (2) Customs and Excise Management Act 1979

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

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