This Statutory Instrument has been made in consequence of a defect in S.I. 2026/707 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2026 No. 819

CUSTOMS

The Pleasure Craft (Arrival and Report) (Amendment) (No. 2) Regulations 2026

Made - - - -	*14th July 2026*
Laid before Parliament	*15th July 2026*
Coming into force - -	*6th August 2026*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by sections 35(4) and 42(1) of the Customs and Excise Management Act 1979(**a**).

Citation and commencement

1. These Regulations may be cited as the Pleasure Craft (Arrival and Report) (Amendment) (No. 2) Regulations 2026 and come into force on 6th August 2026.

Revocation of the Pleasure Craft (Arrival and Report) (Amendment) Regulations 2026

2. The Pleasure Craft (Arrival and Report) (Amendment) Regulations 2026(**b**) are revoked.

Amendment of the Pleasure Craft (Arrival and Report) Regulations 1996

3.—(1) The Pleasure Craft (Arrival and Report) Regulations 1996(**c**) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) after the definition of "arrival", insert—

""CEMA 1979" means the Customs and Excise Management Act 1979;";

(b) after the definition of "pleasure craft", insert—

""the Directions" means directions made by the Commissioners under section 35(1) of CEMA 1979;";

(c) in the definition of "the prescribed form", for "directions made under section 35(1) of the Customs and Excise Management Act 1979" substitute "the Directions".

(**a**) 1979 c. 2; see section 1(1) for the definition of "the Commissioners". Section 42(1) was relevantly amended by the Taxation (Cross-border Trade) Act 2018 (c. 22), Schedule 7(2), paragraph 36(2).
(**b**) S.I. 2026/707.
(**c**) S.I. 1996/1406, amended by S.I. 2019/1215.

(3) In regulation 4 (the flying of the signal flag 'Q'), for the words from "the making" to the end substitute "being notified by an officer that the flag may be lowered.".

(4) In regulation 6—

(a) in paragraph (1) after "arrived", insert "or is expected to arrive";

(b) for paragraph (2) substitute—

"(2) Subject to paragraph (3), the person responsible or a person acting on behalf of that person ("P"), must notify arrival of the vessel to an officer electronically, in person or by telephone as soon as practicable after the arrival of the vessel.";

(c) for paragraphs (4) to (7), substitute—

"(4) P must submit an arrival report to an officer as soon as practicable after the arrival of the vessel either electronically or using the prescribed form in accordance with paragraph (5).

(5) The prescribed form must be provided to an officer in person or posted to the address specified in the prescribed form.

(6) In advance of the arrival of the vessel, P may meet the requirement—

(a) in paragraph (2), by making a notification of arrival to an officer either electronically or by telephone;

(b) in paragraph (4), by submitting an arrival report to an officer electronically.

(7) Any notification of arrival or arrival report made or submitted under this regulation must contain the particulars and be made or submitted in the form and manner specified in the Directions.".

Amendment of the Ship's Report, Importation and Exportation by Sea Regulations 1981

4. In regulation 1 of the Ship's Report, Importation and Exportation by Sea Regulations 1981(**a**) (citation, commencement, application, interpretation and revocation), for paragraph (2), substitute—

"(2) These Regulations shall not apply to pleasure craft as defined in the Pleasure Craft (Arrival and Report) Regulations 1996.".

Justin Holliday
Carol Bristow

14th July 2026 Two of the Commissioners for His Majesty's Revenue and Customs

(**a**) S.I. 1981/1260, amended by S.I. 1986/1819, S.I. 2018/1247, S.I. 2019/326, S.I. 2019/486 and S.I. 2021/1312.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke and replace the Pleasure Craft (Arrival and Report) (Amendment) Regulations 2026 which were erroneously made without a completed commencement date.

These Regulations amend the Pleasure Craft (Arrival and Report) Regulations 1996 ("the 1996 Regulations") to put beyond doubt that those Regulations allow for making report on arrival of a vessel to take place electronically and to remove obsolete references. They also amend the Ship's Report Importation and Exportation by Sea Regulations 1981 to update a reference to previous Regulations.

Regulation 3 amends regulations 4 and 6 of the 1996 Regulations. Regulation 4 is amended to require a yellow flag (the signal flag for 'Q' in the International Code of Signals) to be flown on a pleasure craft at all times between the crossing of the limits of a port in the United Kingdom and notification from an officer that this is no longer required. Regulation 6 is amended to put beyond doubt that it allows for report to be made electronically in accordance with the requirements specified in the directions made under section 35(1) of the Customs and Excise Management Act 1979, and to remove the reference to Customs and Excise post boxes.

Regulation 4 amends the Ship's Report Importation and Exportation by Sea Regulations 1981 to refer to the 1996 Regulations instead of the Pleasure Craft (Arrival and Report) Regulations 1979.

A full impact assessment has not been produced for these Regulations as no, or no significant, impact on the private, voluntary or public sector is foreseen.

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