



HM Revenue
& Customs

New Customs Reporting Requirements for Pleasure Craft moving from/to Great Britain (GB)

This guide sets out new customs reporting requirements for pleasure craft travelling between Great Britain (GB) and the European Union (EU) from 1 January 2022. Pleasure craft are used for the sport or pleasure of the owner. Pleasure craft can also be used by the immediate family or friends of the owner on a voyage for which the owner does not receive money. If you carry any goods for industrial or commercial purposes, your vessel becomes a commercial vessel and is no longer a pleasure craft.

What is changing?

Pleasure craft are currently required to submit reports for journeys between GB and countries outside the EU. This is known as 'outward clearance' and 'inward reporting' and it allows the government to risk assess journeys and identify potential customs and immigration violations. Due to the UK's exit from the EU, this will now also be required for journeys between GB and the EU.

The tables below show which journeys are changing.

Outward Clearance

GB to EU Member Countries	New Clearance Requirements (Changed)
GB to the rest of the world (excluding NI)	Clearance Still Required (Unchanged)
GB to Channel Islands	Clearance Still Required (Unchanged)

Inward Reporting

EU Member Countries to GB	New Reporting Requirements (Changed)
Rest of the world (excluding NI) to GB	Reporting Still Required (Unchanged)
Channel Islands to GB	Reporting Still Required (Unchanged)

When will these changes come into effect?

You will need to start submitting reports for voyages between GB and the EU from 00:00 GMT on 1 January 2022.

Who does this affect?

Owners of pleasure craft who sail their craft to and from GB.

How do I submit reports?



For more information on how to carry out inward reporting and outward clearance, please refer to [Notice 8 on GOV.UK](#).



A new electronic service called "Submit a Pleasure Craft Report" (sPCR) is being developed for pleasure craft voyages to and from GB. Further updates on this new system will be introduced to pleasure craft owners next year (2022).