

SCHEDULES

SCHEDULE 2

Regulation 4

Amendments to the UK Regulations

- 1.—(1) The UK Regulations are amended as follows.
- (2) In regulation 1(2)—
 - (a) after the definition of “goods” insert—

““HMRC officer” has the meaning given to it in 37(1) of the Taxation (Cross-border) Trade Act 2018;”;
 - (b) in the definition of “officer” after “means” insert “an HMRC officer or”.
- (3) In regulation 2, for “the Community” substitute “the United Kingdom”.
- (4) In regulation 3(2) for “subject to customs supervision within the meaning of [Council Regulation \(EEC\) No 2913/92](#) establishing the Common Customs Code” substitute “under the control of an HMRC Officer”.