
STATUTORY INSTRUMENTS

2019 No. 487

**The Customs (Managed Transition
Procedure) (EU Exit) Regulations 2019**

PART 2

Importations

Application of Part 2

- 3.—(1) This Part applies in any case where—
- (a) an eligible person imports goods into the United Kingdom [^{F1}and the import occurs as a result of the entry of the goods into Great Britain];
 - (b) the goods are not excepted goods; and
 - (c) the importation occurs—
 - (i) at a place specified in a public notice given by HMRC Commissioners ^{M1}; and
 - (ii) in circumstances which are so specified.
- (2) A person is an “eligible person” for the purposes of this Part if—
- (a) the person is of a description specified in a public notice given by HMRC Commissioners; and
 - (b) the person is not subject to a notice given by an HMRC officer under paragraph (3) in relation to the importation.
- (3) An HMRC officer ^{M2} may give a notice to a person if, in the opinion of the officer, the person ought not to be regarded as a fit and proper person for the purposes of this Part.
- (4) A person is subject to a notice given by an HMRC officer under paragraph (3) from the time and date specified in the notice in relation to any importation of goods after that time.
- (5) The time and date specified for the purposes of paragraph (4) must not be—
- (a) in a case where an HMRC officer is satisfied that the notice is received by the eligible person at the time it is given, earlier than the time the notice is given; or
 - (b) in all other cases, less than 72 hours after the notice is given.
- (6) An HMRC officer may, by notice, withdraw a notice given to a person under paragraph (3), and the person ceases to be subject to the notice under paragraph (3) from the time and date specified in the notice of withdrawal, in relation to any importation of goods after that time.
- (7) A decision by an HMRC officer that a person ought not to be regarded as a fit and proper person for the purposes of this Part is to be treated—
- (a) as a relevant decision for the purposes of Chapter 2 of Part 1 of the Finance Act 1994 ^{M3} (reviews and appeals); and
 - (b) as an ancillary matter for the purposes of section 16 of that Act (powers of appeal tribunal).

(8) In this regulation—

- (a) any reference to the time a notice is given means the time at which the HMRC officer issues the notice;
- (b) “excepted goods” means goods of a description specified in a public notice given by HMRC Commissioners.

Textual Amendments

- F1** Words in [reg. 3\(1\)\(a\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **41(2)**; [S.I. 2020/1643](#), reg. 2, Sch.

Modifications etc. (not altering text)

- C1** Pt. 2 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **35**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I1** Reg. 3 not in force at made date, see reg. 1(2)
- I2** Reg. 3 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

- M1** Section 37(4) of the Taxation (Cross-border Trade) Act 2018 (c 22) (“the Act”) provides that a reference in any provision of Part 1 of the Act to a public notice is to a notice published by the Secretary of State, or (as the case may be) HMRC Commissioners, in such manner as the person giving the notice considers appropriate for the purposes of that provision.
- M2** Section 37(1) of the Act defines “HMRC officer” as meaning an officer of Revenue and Customs.
- M3** [1994 c. 9](#); Chapter 2 of Part 1 was relevantly amended by [S.I. 2009/56](#) and [2014/1264](#).

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019, Section 3.