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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made in exercise of the powers conferred by section 8(1) of the European Union (Withdrawal) Act 2018 (c. 16) in order to address failures of retained EU law to operate effectively and other deficiencies (in particular under sections 8(2)(a), 8(2)(b), 8(2)(g) and 8(3)(a)) arising from the withdrawal of the UK from the European Union.

These Regulations make amendments to legislation in the field of customs and trade statistics.

The Regulations revoke legislation in the field of customs and, in particular, legislation relating to EU customs agreements, EU acceptance of amendments to conventions, membership of international bodies and technical matters relating to membership of the EU customs union. They also exclude the Channel Islands from the compilation of certain trade statistics.

This instrument is covered by an overarching HMRC impact assessment (third edition) which will be published in April 2019 and will be available on the website at:

<https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.