
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 safety and security procedures to ensure that they continue to operate as before, but in the context of the United Kingdom no longer being a member of the European Union.

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>.