
STATUTORY INSTRUMENTS

2019 No. 715

**The Customs Safety and Security
Procedures (EU Exit) Regulations 2019**

PART 4

THE COMMISSION IMPLEMENTING REGULATION

Modification of Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of the Union Customs Code

5.—(1) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code is amended as follows.

(2) Revoke: Article 1(2)(1), (3), (6) and (10); Article 30(3); Articles 37 to 47; Article 182, second paragraph; Article 183; Article 184; Article 185(2) and (4); point (b) of paragraph (3) of Article 185; Article 186; Article 187(1); Article 188(1) and (3); Article 189(2); Annex 12-03.

(3) In Article—

(a) 13—

(i) for “customs authority competent to take a decision”, substitute “Commissioners for Her Majesty’s Revenue and Customs”,

(ii) for “taking the” substitute “taking a”;

(b) 24(2) after “take the decision” insert “(namely, in this Regulation, the Commissioners for Her Majesty’s Revenue and Customs)”;

(c) 25(1)(a) for “Member State where the accounts are held”, substitute “United Kingdom”;

(d) 25(2) after “(AEOS),” insert “as distinct from pursuant to provision made by or under the Taxation (Cross-border Trade) Act 2018, ”;

(e) 29(2) omit “Union”;

(f) 30(2) omit—

(i) “Union”,

(ii) “competent”,

(iii) and in both places, “national”;

(g) 187(4)(a) and (b), for “Union” substitute “United Kingdom”;

(h) 189(1)—

(i) omit “located in a Member State”,

(ii) omit “as a country of routing”,

(iii) for “Article 141 of the Code” substitute “provision made by or under the Taxation (Cross-border Trade) Act 2018”.

(4) After Article 350 omit “This Regulation shall be binding in its entirety and directly applicable in all Member States.”.

6. So far as Annex B of the Implementing Regulation mentioned in regulation 5(1) applies in relation to Article 127(5) or 263(4) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, it must as necessary be interpreted and applied on the basis that—

- (a) references to anything in or under that Code are references to corresponding provision made by or under the Taxation (Cross-border Trade) Act 2018; and
- (b) it is applicable to the United Kingdom only.