

---

STATUTORY INSTRUMENTS

---

**2020 No. 1449**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

The Customs (Transitional) (EU Exit) Regulations 2020

*Made - - - - 8th December 2020  
Laid before the House of  
Commons - - - 9th December 2020  
Coming into force in accordance with regulation 1*

THE CUSTOMS (TRANSITIONAL) (EU EXIT) REGULATIONS 2020

PART 1

Introductory Provisions

1. Citation and commencement
2. Interpretation
3. Savings for the purposes of the EU withdrawal agreement
4. Notices

PART 2

Ongoing customs arrangements

CHAPTER 1

Union Goods

5. Union goods regarded as domestic goods
6. Time of start of a movement of goods
7. Requirement to provide evidence

CHAPTER 2

Goods Subject to Article 49 of the EU Withdrawal Agreement

8. Cessation of EU Customs Code: treatment as chargeable goods
9. Cessation of EU Customs Code: treatment as domestic goods
- 9A. Treatment of goods located in Northern Ireland

**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Transitional) (EU Exit) Regulations 2020. (See end of Document for details)

10. Declarations for export

PART 3

Amendments

11. Amendment of the import duty regulations
  12. Amendment of the special procedure regulations
  13. Amendment of the Customs (Export) (EU Exit) Regulations 2019
  14. Amendment of the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019
  15. Amendment of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019
  16. Amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019
  17. Amendment of the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Transitional) (EU Exit) Regulations 2020.