

2020 No. 1491

EXITING THE EUROPEAN UNION

CUSTOMS

**The Customs Transit Procedures (Amendment, etc) (EU Exit)
Regulations 2020**

Made - - - - - *9th December 2020*

Laid before the House of Commons *10th December 2020*

Coming into force in accordance with regulation 1

The Treasury make these Regulations exercising the powers in sections 27, 32(7), 32(8), 32(13), 51(1) and 52(2) of the Taxation (Cross-border Trade) Act 2018(a).

The Treasury consider that—

- (a) regulation 6 is consistent with arrangements between Her Majesty’s government in the United Kingdom and any other government or any international organisation or authority; and
- (b) the circumstances in which the functions specified in that regulation are, or are likely to be, exercised are such that it is fair and reasonable for the charge to be made.

In accordance with section 51(1) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, to make the following regulations.

In accordance with section 52(2) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, for the following Regulations to come into force on such day as the Treasury may by regulations under section 52 of that Act appoint.

Citation and commencement

1. These Regulations may be cited as the Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 and come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(a) 2018 c. 22; the “appropriate Minister” for the purposes of section 51(1) and this instrument is the Treasury as per section 51(4).

Amendment of the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019

2. In regulation 15 of the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019(a) omit paragraphs (2)(a) and (3)(a).

Amendment of the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019

3. Regulation 13(2) of the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019(b) is amended as follows—

- (a) omit sub-paragraph (a),
- (b) in sub-paragraph (b)(ii)(bb) for “64(6) and (10)(d)” substitute “29(1D) and 64(10)(d)”, and
- (c) omit sub-paragraphs (d)(i) and (ii).

Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018

4.—(1) Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018(c) is amended as follows.

(2) In paragraph 2, before sub-paragraph (1) insert—

“(A1) Where the intended point of entry into Great Britain of the goods in paragraph 1(1) is at a location specified in a public notice published by HMRC, the MRN of the declaration of the goods (see sub-paragraph (3)) and one of the numbers specified in sub-paragraph (A6) must be provided, before the goods are brought into Great Britain, to a person listed in the notice, in the form and manner specified in the notice.

(A2) HMRC must state in the notice the date on which a listing is made and the date it has effect.

(A3) Except in cases of urgency, a listing must not have effect earlier than 30 days after the date on which the listing is made.

(A4) HMRC may vary or cancel any listing.

(A5) A notice must further—

- (a) identify a location which is listed, including by reference to a postcode or a delineation on a map or plan, and
- (b) be published as soon as practicable after it is made.

(A6) The specified numbers are—

- (a) the vehicle registration number of any vehicle in which the goods are carried,
- (b) the vehicle registration number of any trailer in which the goods are carried, or
- (c) the container identification number of any container in which the goods are carried.”.

(3) In paragraph 18(4) for the second sentence substitute—

“Such authorisation must only be granted to an applicant who is authorised either—

- (a) in accordance with Part 10 of the import duty regulations(d) to provide a comprehensive guarantee, or to use a guarantee waiver if approved by HMRC under paragraph 64(10), or

(a) S.I. 2019/326. Relevant amendments made by S.I. 2019/1215.

(b) S.I. 2019/1215.

(c) S.I. 2018/1258. Relevant amendments made by S.I. 2019/326 and S.I. 2019/1215.

(d) S.I. 2018/1248.

- (b) by customs authorities of another common transit state to provide a comprehensive guarantee or to use a guarantee waiver provided that—
 - (i) the authorisation has been issued in accordance with Article 55(1)(a) of Appendix 1 to the Convention and has not been annulled or revoked and is not suspended, and
 - (ii) the general conditions for authorisation at Article 57(1) of Appendix 1 to the Convention were satisfied at the time the authorisation was granted.”.
- (4) In paragraph 19, before sub-paragraph (1) insert—
- “(A1) The presentation of the goods at the HMRC customs office of departure must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.”.
- (5) In paragraph 27, before sub-paragraph (1) insert—
- “(A1) Where the intended point of re-entry into Great Britain of the goods is at a location specified in a public notice published by HMRC, the MRN of the declaration of the goods (see sub-paragraph (3)) and one of the numbers specified in sub-paragraph (A6) must be provided, before the goods are brought into Great Britain, to a person listed in the notice in the form and manner specified in the notice.
- (A2) HMRC must state in the notice the date on which a listing is made and the date it has effect.
- (A3) Except in cases of urgency, a listing must not have effect earlier than 30 days after the date on which the listing is made.
- (A4) HMRC may vary or cancel any listing.
- (A5) A notice must further—
- (a) identify a location which is listed, including by reference to a postcode or a delineation on a map or plan, and
 - (b) be published as soon as practicable after it is made.
- (A6) The specified numbers are—
- (a) the vehicle registration number of any vehicle in which the goods are carried,
 - (b) the vehicle registration number of any trailer in which the goods are carried, or
 - (c) the container identification number of any container in which the goods are carried.”.

(6) After paragraph 29(1) insert—

“(1A) A comprehensive guarantee or guarantee waiver authorised by customs authorities of another common transit state will apply for the purposes of the provision of a guarantee at paragraph 29(1)(c), provided that—

- (a) the authorisation has been issued in accordance with Article 55(1)(a) of Appendix 1 to the Convention and has not been annulled or revoked and is not suspended,
- (b) the general conditions for authorisation at Article 57(1) of Appendix 1 to the Convention were satisfied at the time the authorisation was granted, and
- (c) the comprehensive guarantee or guarantee waiver satisfies the requirements of, and is used by the holder of the common transit procedure in accordance with, Chapter II of Title III of Appendix 1 to the Convention.

(1B) Sub-paragraphs (1A) to (1G) supplement guarantees for the purposes of each common transit procedure.

(1C) Where the common transit procedure has not been discharged, HMRC must, within nine months from the time-limit prescribed under paragraph 20(1) for presentation of the goods at the customs office of destination, notify the guarantor that the common transit procedure has not been discharged.

(1D) Where the common transit procedure has not been discharged and the customs debt is incurred in the United Kingdom, HMRC must, within three years from the date of acceptance of the declaration for the common transit procedure, notify the guarantor that the guarantor is or might be required to pay the customs debt for which the guarantor is liable in respect of the common transit procedure in question.

(1E) The guarantor is released from the obligations of the guarantee if either notification provided for in sub-paragraph (1C) or (1D) has not been issued to the guarantor before the expiry of the time limit.

(1F) Where either notification has been issued, the guarantor must be informed by HMRC of the recovery of the customs debt or the discharge of the common transit procedure.

(1G) No guarantee is required in any of the following situations—

- (a) goods carried by air in accordance with the authorisation in paragraph 18(5),
- (b) goods carried by a fixed transport installation as mentioned in paragraph 16(2),
- (c) goods carried by air under Part 3.”.

(7) In paragraph 64(4) for “Only” substitute “Except in cases covered by paragraph 18(4), at point (b) or paragraph 29(1A), only”.

(8) Omit paragraphs 64(5) to 64(9).

5.—(1) Schedule 3 to the Customs Transit Procedures (EU Exit) Regulations 2018 is amended as follows.

(2) In paragraph 2(a), after “procedure” insert “excluding any reference to authorisation issued other than under TCTA.”.

(3) In paragraph 4(1) for “64(9)(a)” substitute “29(1G)(a)”.

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

6.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(a) are amended as follows.

(2) In regulation 133 (fees authorised) for “138” substitute “138A”.

(3) After regulation 138 (destruction of goods) insert—

“Fees specified in a notice

138A. HMRC is authorised to charge fees specified in a notice.”.

(4) In regulation 140(2)(a)(i) (amount of fees) for “138” substitute “138A”.

(5) In regulation 142(2) (payment of fees) for “A” substitute “Where a fee is authorised to be charged by regulations 134 to 138, the”.

(6) After regulation 142(2) insert—

“(2A) Where a fee is authorised to be charged by regulation 138A, the fee is payable at the time and in the form and manner specified in the notice published by HMRC.”.

9th December 2020

Michael Tomlinson
Maggie Throup
Two of the Lords Commissioners of Her Majesty’s Treasury

(a) S.I. 2018/1248. S.I. 2019/326 and S.I. 2019/1215 make relevant amendments.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs Transit Procedures (EU) Exit Regulations 2018 (S.I. 2018/1258) and related Regulations. In particular, they authorise HM Revenue and Customs to set out in a public notice the locations where pre-notification of customs transit documents will be required. They also allow for the use of guarantees authorised by overseas customs authorities in relation to customs transit procedures, and for customs fees to be charged and payable as set out in a notice

Regulation 6 amends the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) to allow HMRC to set out the fees to be charged in a notice.

The notices referred to in regulations 4 and 6 will be published at <http://www.gov.uk/government/collections/customs-vat-and-excise-eu-exit-legislation-from-1-january-2021>.

Free of charge hard copies will be available on request from Customs and Border Design Policy, HMRC, 100 Parliament Street, London SW1A 2QB.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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