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STATUTORY INSTRUMENTS

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**2020 No. 1552**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

**The Customs (Amendment) (EU Exit) Regulations 2020**

*Made* - - - - *at 11.35 a.m. on 16th*  
*December 2020*  
*Laid before the House of* *at 4.15 p.m. on 16th*  
*Commons* - - - - *December 2020*  
*Coming into force in accordance with regulation 1*

The Treasury, in exercise of the powers conferred by sections 24(3), 26(1) and 41(1) of the Finance Act 2003 <sup>M1</sup> and sections 21(7), 31(6) and (7), 32(7), (8), (10) and (13), 34(5), 35 and 52(2) of, and paragraphs 1(7), 2(2), 3(1) and (5), 9 and 19(2) of Schedule 1 and paragraphs 3(1) and 5(1) of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018 <sup>M2</sup>, make these Regulations.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, that provisions of these Regulations come into force on such day as the Treasury may appoint by regulations under section 52 of that Act.

**Marginal Citations**

- M1** 2003 c. 14. Section 24 is cited for the meaning of “prescribed”. Section 26 was amended by paragraph 150 of Schedule 7 to the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#).
- M2** 2018 c. 22.

**Part 1**

Introductory provisions

**Citation and commencement**

1.—(1) These Regulations may be cited as the Customs (Amendment) (EU Exit) Regulations 2020.

(2) These Regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

### Commencement Information

- I1** Reg. 1 not in force at made date, see reg. 1(2)  
**I2** Reg. 1 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

## Part 2

### Amendments

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

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018<sup>M3</sup> are amended as follows.

(2) In regulation 16(c)<sup>M4</sup> (goods excluded from section 2 to 4) for “regulation 22(4) or 22(4A) applies” substitute “regulations 22(4) or (4A), 26E or 27E apply”.

(3) In regulation 18(c)(ii) (free circulation procedure: non-commercial goods etc.) for “£900” substitute “£1,500”.

(4) After regulation 26D (free-circulation procedure: goods imported at other listed locations)<sup>M5</sup> insert—

#### “Free-circulation procedure: NATO forces

**26E.**—(1) A person who is a representative of NATO forces may make a Customs declaration for the free-circulation procedure in respect of goods by the conduct described in paragraph (2) if, at the time of import, full relief from import duty is available in respect of the goods to the NATO forces on whose behalf the declaration is made by virtue of the case described in section 37 of the UK Reliefs document<sup>M6</sup> (returned goods relief).

(2) The conduct referred to in paragraph (1) is the submission of a NATO form 302 to the designated HMRC office in accordance with the requirements set out in a notice published under regulation 4(3) and (4).

(3) In this regulation—

“designated HMRC office” means the customs office designated in accordance with paragraph 2(1) of Schedule 4 to the Customs Transit Procedures (EU Exit) Regulations 2018;

“NATO forces” are those of the North Atlantic Treaty Organisation eligible to use form 302 as provided for in or under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951<sup>M7</sup>.”

(5) After regulation 27D (temporary admission procedure: goods imported at other listed locations)<sup>M8</sup> insert—

#### “Temporary admission procedure: NATO forces

**27E.**—(1) A person who is a representative of NATO forces may make a Customs declaration for a temporary admission procedure in respect of goods by the conduct described in paragraph (2) if, at the time of import, a relief from import duty is available in respect of the goods to the NATO forces on whose behalf the declaration is made.

(2) In this regulation—

(a) “NATO Forces” has the meaning given by regulation 26E(3);

- (b) the conduct referred to in paragraph (2) is that described in regulation 26E(2).”
- (6) In regulation 29 (customs declarations made by conduct: notification, acceptance and discharge) <sup>M9</sup>—
- (a) after paragraph (3B) insert—
- “(3C) In relation to regulation 26E, the following are treated as occurring when the conduct described in regulation 26E(2) occurs—
- (a) acceptance of the Customs declaration; and
- (b) discharge of the goods from the free-circulation procedure.”;
- (b) in paragraph (4) for “or (3B)” substitute “, (3B) or (3C) ”;
- (c) after paragraph (5C) insert—
- “(5D) Where a Customs declaration for a temporary admission procedure is made by conduct as provided for by regulation 27E, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27E(2) occurs.”;
- (d) in paragraph (6) for “or (5C)” substitute “, (5C) or (5D) ”.
- (7) In Part 4, Chapter 3, Section 2 insert as regulation 37B—

**“Fixed transport installations**

- 37B.**—(1) The notification required by regulation 4(1) is deemed given when the operator of a fixed transport installation makes an entry in that operator's commercial records certifying that the chargeable goods imported into the United Kingdom using that installation—
- (a) have arrived at the operator's plant; or
- (b) have been accepted into the distribution network for those goods.
- (2) That operator or the consignee of those goods is deemed to be authorised under regulation 37(1) for the purposes of that importation as governed by this regulation—
- (a) if that operator or consignee is established in the United Kingdom, and
- (b) if the simplified Customs declaration in regulation 36(1) is for the free-circulation procedure.
- (3) Regulation 37(7) applies in relation to that operator or consignee as if the words “as a direct agent” in sub-paragraph (b), and the words of sub-paragraph (c), are omitted.
- (4) Regulations 36(2) and 37(1A) to (4), and (6), do not apply in the case of that operator or consignee.
- (5) But to comply with the EIDR procedure in regulation 36(1), that operator or consignee must—
- (a) make the Customs declaration in two parts comprising—
- (i) a simplified Customs declaration which must be made as soon as practicable after the entry in records in paragraph (1), and
- (ii) a supplementary Customs declaration which must be made not later than the fourth working day after the end of the month in which that entry is made (or, if the entry is made before 1<sup>st</sup> July 2021, not later than the end of a period specified for this purpose in a notice <sup>M10</sup> published by HMRC);
- (b) comply with stipulations made in a notice published by HMRC for the purposes of this regulation and the goods in question, about—
- (i) keeping records and making them available to an HMRC officer,

- (ii) making declarations for appropriate time periods,
- (iii) making declarations for given amounts of goods, and
- (iv) the proper operation of the procedure.

(6) A notice in paragraph (5) may be modified, amended, replaced or withdrawn by a further such notice.

(7) An indirect agent <sup>M11</sup> making the declaration in paragraph (5)(a) on behalf of the operator or consignee must comply with the stipulations mentioned in paragraph (5)(b).

(8) Where there is compliance with the EIDR procedure as modified by paragraphs (2) to (5)(a), the notifications by HMRC under paragraphs 11(1) and 17(4) of Schedule 1 to the Act are presumed given.

(9) An operator or consignee who breaches the EIDR procedure as modified by paragraphs (2) to (7) ceases being covered by paragraph (2) in relation to any further such importation unless and until an HMRC officer makes a decision to permit resumption (but an officer may make a decision that the authorisation is not to resume).

(10) An agent <sup>M12</sup> who breaches the EIDR procedure as modified by paragraphs (2) to (7) ceases being authorised under regulation 37(1), and the authorisation is revoked.

(11) A “fixed transport installation” for these purposes is a pipe-line described by section 65 of the Pipe-lines Act 1962 <sup>M13</sup> or any technical means used for the continuous transport of electricity, gas or oil.

(12) This regulation only applies in relation to an importation if the operator or consignee so elects.

(13) Paragraphs (9) and (10) do not apply to any authorisation except for the purposes of this regulation.

(14) This regulation does not have effect in relation to an importation of goods into Northern Ireland.”.

(8) In regulation 101(1)(e)(i) (cases where no guarantee is required) <sup>M14</sup> for “or 27D” substitute “, 27D or 27E ”.

(9) In regulation 131(1)(b)(i) (RoRo: making of declarations) <sup>M15</sup>—

(a) at the end of sub-paragraphs (bb) and (cc), after the semi-colons, omit “or”;

(b) after paragraph (cc) insert—

“(dd) regulation 26E (free-circulation procedure: NATO forces); or

(ee) regulation 27E (temporary admission procedure: NATO forces); or”.

(10) In regulation 131F(1)(b)(i) (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations) <sup>M16</sup>—

(a) at the end of sub-paragraph (bb), after the semi-colon, omit “or”;

(b) after paragraph (cc) insert—

“(dd) regulation 26E (free-circulation procedure: NATO forces); or

(ee) regulation 27E (temporary admission procedure: NATO forces);”.

(11) After regulation 131F <sup>M17</sup> insert—

## “PART 13D

### Goods intended to be carried in a shuttle train

#### Goods intended to be carried in a shuttle train

**131G.**—(1) Regulation 131H applies to goods which are—

- (a) intended to be carried in a shuttle train;
- (b) imported by a qualifying traveller;
- (c) contained within the individual's accompanied baggage;
- (d) personal gifts or non-commercial goods; and
- (e) not of a description specified in a notice published by HMRC made under this regulation.

(2) In this regulation “shuttle train” has the meaning given in Schedule 1 to the Channel Tunnel (International Arrangements) Order 1993 <sup>M18</sup>;

#### Goods intended to be carried in a shuttle train: making of declarations

**131H.**—(1) A Customs declaration must be made for the free-circulation procedure in respect of the goods by the time they are imported into the United Kingdom for the purpose of CEMA 1979.

(2) This regulation does not apply where a Customs declaration may be made, or may be deemed as made, in respect of the goods under—

- (a) regulation 25 (free circulation procedure: miscellaneous goods);
- (b) regulation 26A (free circulation procedure: goods imported at RoRo listed locations);
- (c) regulation 27 (temporary admission procedure: miscellaneous goods);
- (d) regulation 27A (temporary admission procedure: RoRo listed locations);
- (e) paragraph 1 of Schedule 1 (the common transit procedure) to the Customs Transit Procedures (EU Exit) Regulations 2018 <sup>M19</sup>;
- (f) paragraph 3 of Schedule 2 (the TIR transit procedure) to those Regulations; or
- (g) paragraph 4(1A) of Schedule 3 (the UK transit procedure) to those Regulations.”.

#### Commencement Information

- I3** Reg. 2 not in force at made date, see reg. 1(2)
- I4** Reg. 2 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

- M3** [S.I. 2018/1248](#). Relevant amending instruments are S.I.s 2019/326, 2019/486, 2019/1215, 2019/1346, 2020/1088 and 2020/1234
- M4** Regulation 16(c) is prospectively amended by [S.I. 2019/1346](#).
- M5** Regulation 26D is prospectively inserted by [S.I. 2020/1234](#).
- M6** A definition of “UK Reliefs document” is inserted into regulation 14 of [S.I. 2018/1248](#) by [S.I.2020/1341](#).
- M7** Available at [https://www.nato.int/cps/en/natohq/official\\_texts\\_17265.htm](https://www.nato.int/cps/en/natohq/official_texts_17265.htm). A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

- M8** Regulation 27D is prospectively inserted by [S.I. 2020/1234](#).
- M9** Paragraphs (3B) and (5C) are prospectively inserted by, and paragraphs (4) and (6) are prospectively amended by, [S.I. 2019/1215](#).
- M10** Any notice mentioned in this instrument will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A hard copy may be obtained free of charge by arrangement with HM Revenue and Customs, 100 Parliament Street, London, SW1A 2BQ.
- M11** See the Taxation (Cross-border Trade) Act 2018, section 21(1).
- M12** See the Taxation (Cross-border Trade) Act 2018, section 21(1).
- M13** [1962 c. 58](#); section 65 was amended by the [Energy Act 2011 \(c. 16\)](#), [Schedule 2, paragraph 6](#) and [S.I. 2012/873](#) and by [S.I. 2000/1937](#) and 2011/2305.
- M14** Paragraph (1)(e)(i) is prospectively amended by [S.I. 2020/1234](#).
- M15** Paragraph (1) is prospectively substituted by [S.I. 2019/486](#). Relevant amending instrument is [S.I. 2020/1234](#).
- M16** Regulation 131F is prospectively inserted by [S.I. 2020/1234](#).
- M17** Regulation 131F is prospectively inserted by [S.I. 2020/1234](#).
- M18** [S.I. 1993/1813](#). There are amending instruments but none of them are relevant.
- M19** [S.I. 2018/1258](#). Relevant amending instrument is [S.I. 2019/486](#).

### **Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018**

**3.—(1)** The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018<sup>M20</sup> are amended as follows.

(2) In regulation 2(1) (interpretation), in the definition of “the temporary admission document” for “27 November 2018” substitute “ 7th December 2020 ”.

(3) In regulation 6(4)(a)(ii) (cases where a declaration is not to be treated as an application for authorisation)<sup>M21</sup> for “or 27A” substitute “ , 27A or 27D ”.

(4) In regulation 37 (authorisation to declare goods for a temporary admission procedure)—

(a) in paragraph (2) for “and (4)” substitute “ , (4), (4A) and (4B) ”;

(b) in paragraph (4) after “an extension”, in the first place it occurs, insert “ under paragraph (3) ”;

(c) after paragraph (4) insert—

“(4A) This paragraph applies to goods that fall within the scope of an international agreement the effect of which is that the period during which the goods may be used before they are exported from the United Kingdom is longer than 24 months.

(4B) Where paragraph (4A) applies the period referred to in paragraph (2) may be longer than 24 months, but must not be longer than the period specified in the international agreement.”.

#### **Commencement Information**

**I5** Reg. 3 not in force at made date, see reg. 1(2)

**I6** Reg. 3 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### **Marginal Citations**

**M20** [S.I. 2018/1249](#). Relevant amending instruments are S.I.s 2019/486 and 2019/1215.

**M21** Regulation 6(4)(a)(ii) is prospectively amended by [S.I. 2019/1215](#).

## Amendment of the Customs (Export) (EU Exit) Regulations 2019

4.—(1) The Customs (Export) (EU Exit) Regulations 2019<sup>M22</sup> are amended as follows.

(2) In regulation 8 (goods not required to be exported in accordance with the applicable export provisions) omit paragraph (5).

(3) In regulation 17(1)(c)(i) (export declaration made orally)<sup>M23</sup> for “£900” substitute “ £1500 ”.

(4) In regulation 20(c) (goods excluded from export declarations made by conduct) at the end insert “ except that regulation 24C applies notwithstanding that the goods are the subject of such a restriction ”.

(5) In regulation 21(1)(c)(i) (export declarations by conduct) for “£900” substitute “ £1500 ”.

(6) After regulation 24B (export declarations by conduct: private aircraft)<sup>M24</sup> insert—

### “Export declarations by conduct: NATO forces

**24C.**—(1) A person who is a representative of NATO forces may make an export declaration by the conduct referred to in paragraph (2).

(2) The conduct referred to is the submission of a NATO form 302 to HMRC in accordance with the procedural rules stipulated in a notice published by HMRC Commissioners.

(3) HMRC Commissioners must publish a notice stipulating procedural rules for the purposes of paragraph (2).

(4) In this regulation “NATO forces” are those of the North Atlantic Treaty Organisation eligible to use form 302 as provided for in or under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951.”.

(7) In regulation 29<sup>M25</sup> (export declarations by conduct: consequential provision)—

(a) after paragraph (3B) insert—

“(3C) In relation to regulation 24C, the following are (as the case may be) treated as, or deemed as, occurring when the goods leave the United Kingdom —

(a) notification of export of the goods;

(b) acceptance of the export declaration;

(c) release of the goods to, and discharge of the goods from, a common export procedure.”;

(b) in paragraph (4) for “or (3B)” substitute “ , (3B) or (3C) ”.

(8) In regulation 29C (goods not requiring examination)<sup>M26</sup>—

(a) after paragraph (2) insert—

“(2A) Subject to paragraph (2B), there is no requirement to make goods available for examination if an export declaration is made by conduct as provided by regulations 24, 24A, 24B and 24C.

(2B) Paragraph (2A) does not apply if an HMRC officer requires that the goods are made available for examination.”;

(b) in paragraph (3) after “paragraph (1)” insert “ or (2A) ”;

(c) in paragraph (4) after “paragraph (2)” insert “ or (2B) ”.

(9) In Part 4, Chapter 6, Section 2 insert as regulation 38A—

**“Fixed transport installations**

**38A.**—(1) An export declaration for goods exported using a fixed transport installation must be made by or on behalf of the operator of that installation or the consignor of the goods.

(2) Such an operator or consignor is deemed for the purposes of that export as governed by this regulation to be an authorised declarant under regulation 32(1) and an authorised EIDR export declarant under regulation 37(2).

(3) The declaration in paragraph (1) may be made using the simplified export declaration process as modified by this regulation.

(4) Regulation 32(7) applies in relation to that operator or consignee as if the use of the word “not” in both places, the words of sub-paragraph (a), and the words “as an indirect agent” in sub-paragraph (c) are omitted.

(5) But to comply with that simplified process—

- (a) the simplified export declaration in regulation 33(1)(a) must be made not later than as provided for by regulation 33(5) in the light of any relevant stipulation as mentioned in sub-paragraph (c) below;
- (b) the supplementary export declaration in regulation 33(1)(b) must be made not later than the fourth working day after the end of the month in which the export was made in the light of any such stipulation; and
- (c) the operator or consignee must comply with stipulations made in a notice published by HMRC for the purposes of this regulation and the goods in question, about—
  - (i) keeping records and making them available to an HMRC officer,
  - (ii) making declarations for appropriate time periods,
  - (iii) making declarations for given amounts of goods, and
  - (iv) the proper operation of the procedure.

(6) The notices in paragraphs (5)(c) and (12) may be modified, amended, replaced or withdrawn by a further such notice.

(7) An indirect agent making the declaration in paragraph (3) on behalf of the operator or consignee must comply with the stipulations mentioned in paragraph (5)(c).

(8) Where there is compliance with the simplified export declaration process as modified by paragraphs (2), (4), (5)(a) and (b), (6), (7), (11) and (12)—

- (a) the notification by HMRC under regulation 43(1) is presumed given, and
- (b) regulation 50(1) is deemed satisfied.

(9) An operator or consignee who breaches the EIDR procedure as so modified ceases being covered by paragraph (2) in relation to any further such export unless and until an HMRC officer makes a decision to permit resumption (but an officer may make a decision that the authorisation is not to resume).

(10) An agent<sup>M27</sup> who breaches the simplified export procedure as so modified ceases being authorised under regulation 37(1), and the authorisation is revoked.

(11) Regulations 10, 31(2), 32(2) to (6), 33(2), 33(6), 33(9) to (11), 34, 35, 36(1)(b), 36(2) and (3), 37(3) to (6), 38(2) and 39 do not apply to such an export.

(12) A single simplified export declaration and its associated supplementary declaration may cover a number of different goods exported using a given fixed transport installation, including goods of different descriptions, but only to the extent permitted in a notice published by HMRC.



(13) A “fixed transport installation” for these purposes is a pipe-line described by section 65 of the Pipe-lines Act 1962 or any technical means used for the continuous transport of electricity, gas or oil.

(14) This regulation only applies in relation to an export if the operator or consignor so elects.

(15) Paragraphs (9) and (10) do not apply to any authorisation except for the purposes of this regulation.

(16) This regulation does not have effect in relation to an export of goods from Northern Ireland.”.

#### Commencement Information

**I7** Reg. 4 not in force at made date, see reg. 1(2)

**I8** Reg. 4 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

**M22** [S.I. 2019/108](#). Relevant amending instruments are S.I.s 2019/1215 and 2020/1234.

**M23** Regulation 17 is renumbered as regulation 17(1) by [S.I. 2020/1234](#).

**M24** Regulation 24B is prospectively inserted by [S.I. 2019/1215](#).

**M25** Paragraph (3B) is prospectively inserted by, and paragraph (4) is prospectively amended by, [S.I. 2019/1215](#).

**M26** Regulation 29C is prospectively inserted by [S.I. 2019/1215](#).

**M27** See the Taxation (Cross-border Trade) Act 2018, section 21(1).

### Amendment of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019

5.—(1) The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 <sup>M28</sup> are amended as follows.

(2) In regulation 6(2)—

(a) for “regulation 9 (interpretation)” substitute “regulation 2 (general interpretive provisions)”;

(b) in the defined term to be modified, after “qualifying” insert “departing”.

(3) After regulation 6(2) insert—

“(2A) In regulation 8(3) (goods not required to be exported in accordance with the applicable export provisions)—

(a) in sub-paragraph (a) the reference to “the United Kingdom” shall be read as a reference to the United Kingdom or the Isle of Man,

(b) in sub-paragraph (b) the reference to “established the United Kingdom” shall be read as a reference to established in the United Kingdom or the Isle of Man, and

(c) in sub-paragraph (c)(ii) the reference to “goods which were supplied without payment of excise duty in an export shop in the United Kingdom in accordance with the Excise Goods (Export Shops) Regulations 2000” shall be read as including goods which were supplied without payment of excise duty in an export shop in the Isle of Man in accordance with equivalent legislation which is in force in the Isle of Man.”.

#### Commencement Information

- I9** Reg. 5 not in force at made date, see reg. 1(2)  
**I10** Reg. 5 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

- M28** [S.I. 2019/385](#). There are amending instruments, but none is relevant.

### Amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

6.—(1) The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 <sup>M29</sup> are amended as follows.

(2) In regulation 6(19) (amendment to the import duty regulations), the regulations 39A and 39B inserted into the Customs (Import Duty) (EU Exit) Regulations 2018 <sup>M30</sup> are amended as follows.

(3) For regulation 39A—

- (a) before the heading, insert the chapter heading— “ CHAPTER 5A Other advance declarations by qualifying travellers”; ”;
- (b) in the heading, omit “electronic”;
- (c) in paragraph (1)(a), for “£900” substitute “ £1,500 ”;
- (d) in paragraph (4)—
  - (i) omit “for the free-circulation procedure”,
  - (ii) omit everything from “, in accordance with” to “the United Kingdom”;
- (e) omit paragraphs (5), (7) and (10);
- (f) in paragraph (6), for “must” substitute “ is deemed to ”.

(4) For regulation 39B—

- (a) in the heading and paragraph (3), omit “electronic”;
- (b) in paragraph (1), for “£900” substitute “ £1,500 ”;
- (c) in paragraph (3), for the words after “Act” substitute “ no earlier than the fourth day before the day the qualifying traveller reasonably expects will be the one on which the goods are imported into the United Kingdom, and no later than immediately before they are so imported ”;
- (d) omit paragraphs (4) and (6);
- (e) in paragraph (5), for “must” substitute “ is deemed to ”.

#### Commencement Information

- I11** Reg. 6 not in force at made date, see reg. 1(2)  
**I12** Reg. 6 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

- M29** [S.I. 2019/486](#).  
**M30** [S.I. 2018/1248](#).

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

7.—(1) The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019<sup>M31</sup> are amended as follows.

(2) In regulation 11(14)(c) (amendment to import duty regulations) for “and in any event before the goods are so imported” substitute “ before the goods are imported ”.

(3) In paragraphs (6), (9) and (15) of regulation 14 (amendment of the Customs (Export) (EU Exit) Regulations 2018) for “£900” substitute “ £1,500 ” in each place it occurs.

#### **Commencement Information**

**I13** Reg. 7 not in force at made date, see reg. 1(2)

**I14** Reg. 7 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### **Marginal Citations**

**M31** [S.I. 2019/1215](#).

### **Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020**

8.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020<sup>M32</sup> are amended as follows.

(2) In regulation 14 (goods where Customs declaration made by conduct)—

(a) in paragraph (1) for “or 26C” substitute “ , 26C or 26E ”;

(b) in paragraph (2)—

(i) at the end of sub-paragraph (a) omit “or”;

(ii) at the end of sub-paragraph (b), after the semi-colon, insert “ or ”;

(iii) after sub-paragraph (c) insert—

“(c) in the case of a declaration by conduct in accordance with regulation 26E of those Regulations, when the conduct occurs”;

(c) after paragraph (5) insert—

“(6) In the case of conduct in accordance with regulation 26E of the Import Duty Regulations, HMRC are treated as granting the claim for relief on the occurrence of the conduct.”.

#### **Commencement Information**

**I15** Reg. 8 not in force at made date, see reg. 1(2)

**I16** Reg. 8 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### **Marginal Citations**

**M32** [S.I. 2020/1341](#).

### **Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003**

9.—(1) The Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003<sup>M33</sup> is amended as follows.

(2) In the table in the Schedule, after the entry for regulation 131F(4) <sup>M34</sup> under the heading “Unaccompanied Goods” insert—

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**“Goods intended to be carried in a shuttle train**

The Customs (Import Duty) (EU Exit) Regulations 2018

Regulation 131H(1) Person responsible for making a £1,000.”. Where goods are imported declaration under the circumstances described in regulation 131G, a declaration in respect of the goods must be made in accordance with regulation 131H(1).

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**Commencement Information**

**I17** Reg. 9 not in force at made date, see reg. 1(2)

**I18** Reg. 9 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

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**Marginal Citations**

**M33** [S.I. 2003/3113](#). Relevant amending instrument is [S.I. 2020/1234](#). There are other amending instruments, but none is relevant.

**M34** The entry for regulation 131F(4) was inserted by [S.I. 2020/1234](#).

*Michael Tomlinson*  
*Rebecca Harris*  
Two of the Lords Commissioners of Her Majesty's Treasury

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## EXPLANATORY NOTE

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

These Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). This is an EU Exit statutory instrument.

Regulation 1 provides for citation and commencement. The Regulations will be brought into force by way of a separate statutory instrument made under section 52 of the Act.

Regulations 2(3), 4(3) and (5), 6 and 7 amend provisions of the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) (import duty regulations) and Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) (export regulations) so that simplified customs procedures apply to travellers carrying commercial goods of a given value, weight or type in their baggage. Their declaration need not be made by electronic means and it doubles as their required notification to Customs. Similar goes for their voluntary declarations, but an expected four-day window of opportunity is now specified for making the declaration before importing the goods. Certain financial thresholds for simplified customs procedures are increased.

Regulations 2(2) and (4) to (9) amend the import duty regulations to enable declarations by conduct for the free-circulation and temporary admission procedures by representatives of NATO forces where a relief is available. Regulations 4(2),(4) and (6) to (8) amend the export regulations to enable a representative of NATO forces to make an export declarations by conduct. Regulations 3 and 8 make consequential amendments to the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) and to the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1341).

Regulations 2(7) and 4(9) further simplify the import and export declarations processes in the case of oil, gas and electricity imported or exported by pipe-line, cable or similar means.

Regulation 2(10) amends the import duty regulations to require advance declarations for certain goods intended to be carried on shuttle trains and regulation 7 makes an associated penalty.

Regulation 5 amends and adds to the modifications of the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) made by the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 (S.I. 2019/385).

The notices referred to in regulation 26E, 37B, and 131G of the import duty regulations and 24C and 38A of the export regulations inserted by regulations 2(4), (7) and (10) and 4(6) and (9) will be published at [www.gov.uk/government/collections/customs-vat-and-excise-eu-exit-legislation-from-1-january-2021](http://www.gov.uk/government/collections/customs-vat-and-excise-eu-exit-legislation-from-1-january-2021). A person unable to access the notices electronically may access them while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

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>.

**Changes to legislation:**

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