STATUTORY INSTRUMENTS

2021 No. 695

CUSTOMS

The Customs (Declaration Modification) Regulations 2021

Made - - - - 9th June 2021

Laid before Parliament 10th June 2021

Coming into force - - 1st July 2021

The Commissioners for Her Majesty's Revenue and Customs make these Regulations exercising their powers in section 166A(1) of the Customs and Excise Management Act 1979(a).

Citation and commencement

1. These Regulations may be cited as the Customs (Declaration Modification) Regulations 2021 and come into force on 1st July 2021.

Amendment of Commission Delegated Regulation (EU) 2015/2446 supplementing certain provisions of the Union Customs Code

- **2.**—(1) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code(**b**) is amended as follows.
- (2) In Article 1 (definitions) after the definition "(53) maritime National Single Window" insert—
 - "(54) The expression "goods vehicle" has the meaning given in section 192(1) of the Road Traffic Act 1988(c).".
 - (3) In Article 104(1)(g) after "baggage" insert—

"other than goods which-

- (i) are not within Article 1(21)(b) and
- (ii) have a value in excess of £1500 and
- (iii) are carried in a goods vehicle.".
- (4) In Article 245(1)(f) after "baggage" insert—

"other than goods which-

(i) are not within Article 1(21)(b) and

⁽a) 1979 c. 2. Section 166A was added by section 21(2) of the European Union (Future Relationship) Act 2020 (c. 29) and commenced by SI 2020/1662.

⁽b) EUR 2015/2446. Amended by SI 2019/1219 and by SI 2019/715, as amended prior to coming into force by 2020/1379.

⁽c) 1988 c. 52. No relevant amendments.

- (ii) have a value in excess of £1500 and
- (iii) are carried in a goods vehicle.".

Penny Ciniewicz Sophie Dean

9th June 2021

Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to retained EU law in the field of customs safety and security procedures to tighten controls on high value consignments. It removes the waiver from the obligation to lodge an entry summary declaration or pre-departure declaration for commercial goods of travellers which are above £1500 in value when carried in a goods vehicle.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sectors is foreseen.

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