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STATUTORY INSTRUMENTS

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**2021 No. 697**

**EXITING THE EUROPEAN UNION  
CUSTOMS  
VALUE ADDED TAX**

**The Taxation (Cross-border Trade) (Miscellaneous  
Amendments) (EU Exit) Regulations 2021**

<i>Made</i>	- - - -	<i>9th June 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th June 2021</i>
<i>Coming into force</i>	- -	<i>1st July 2021</i>

The Treasury<sup>(1)</sup>, in exercise of the powers conferred by sections 32(8)(b), (d) and (13), 35(2)(b), (3) and (4), and 51(1)(a) and (3)(a) of, and paragraph 9 of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018<sup>(2)</sup>, make the following Regulations.

In accordance with section 51(1)(a) and 52(5) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider regulation 4 appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

**Citation and commencement**

1. These Regulations may be cited as the Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) Regulations 2021 and come into force on 1st July 2021.

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

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018<sup>(3)</sup> are amended as follows.

(2) In regulation 29C(3)<sup>(4)</sup> (transitional EIDR simplified Customs declaration process) for “1st July 2021” substitute “1st January 2022”.

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(1) The vires in section 51(1) are exercisable by ‘the appropriate Minister’ which in this case is the Treasury by virtue of section 51(4)(b).  
(2) 2018 c. 22. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1.  
(3) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/326, 2020/1088 and 2020/1522.  
(4) Regulation 29C was inserted by regulation 3(5) of S.I. 2020/1088.

(3) In regulation 37(1A)(c)(5) (persons authorised to use the EIDR procedure) for “30th June 2021” substitute “31st December 2021”.

(4) In regulation 37B(5)(a)(ii)(6) (fixed transport installations) for “1st July 2021” substitute “1st January 2022”.

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

3.—(1) The Customs (Export) (EU Exit) Regulations 2019(7) are amended as follows.

(2) In regulation 23(1) (export declarations by conduct: posted goods), for “£900” substitute “£1000”.

### **Amendment of the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020**

4.—(1) The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020(8) are amended as follows.

(2) In regulation 6(c) (relevant importation), for “on 30th June 2021” substitute “on 31st December 2021”.

9th June 2021

*Michael Tomlinson*  
*Alan Mak*  
Two of the Lords Commissioners for Her  
Majesty’s Treasury

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(5) Paragraph (1A) of regulation 37 was inserted by regulation 3(7) of [S.I. 2020/1088](#).  
(6) Regulation 37B was inserted by regulation 2(7) of [S.I. 2020/1552](#).  
(7) [S.I. 2019/108](#). Relevant amending instrument is [S.I. 2019/1346](#).  
(8) [S.I. 2020/1495](#).

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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). This is an EU Exit statutory instrument.

Regulation 1 provides for citation and commencement. These Regulations come into force on 1st July 2021.

Regulation 2 makes various amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248). Regulations 2(2) and (3) extend the transitional EIDR simplified Customs declaration process to goods imported between 1st July 2021 and 31 December 2021. Regulation 2(4) extends the period for making a supplementary declaration under the EIDR procedure in relation to a fixed transport installation, where that declaration is to be made within the timescale specified in a notice published by HMRC, to entries made in the operator's commercial records between 1st July 2021 and 31 December 2021.

Regulation 3 amends the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) so that the value threshold for posted goods for which export declarations may be made by conduct is increased from £900 to £1000.

Regulation 4 amends the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1495) to extend the timeframe in which the use of the VAT return for postponed import VAT accounting is mandated for VAT registered businesses using the transitional EIDR simplified Customs declaration process to the 31 December 2021.

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>.