
STATUTORY INSTRUMENTS

2020 No. 1449

The Customs (Transitional) (EU Exit) Regulations 2020

PART 1

Introductory Provisions

Citation and commencement

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

(2) Subject to paragraph (3), 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.

(3) The following regulations come into force on 30th December 2020—

- (a) this regulation;
- (b) regulation 14 (amendment of the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019);
- (c) regulation 16 (amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019); and
- (d) regulation 17 (amendment of the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019).

Interpretation

2. In these Regulations —

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“the EU Customs Code” means—

- (a) the UCC;
- (b) the IA;
- (c) 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 as it has effect in domestic law immediately prior to IP completion day; and
- (d) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 as it has effect in domestic law immediately prior to IP completion day;

“EUCL” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Act;

“HMRC” means Her Majesty’s Revenue and Customs;

“the IA” means Commission Implementing Regulation (EU) 2015/2447 of 24 November laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code as it has effect in domestic law immediately prior to IP completion day;

“the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018(1);

“non-Union goods” has the same meaning as it has in Article 5(24) of the UCC;

“the special procedure regulations” means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(2);

“the UCC” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as it has effect in domestic law immediately prior to IP completion day;

“Union goods” has the same meaning as it has in Article 5(23) of the UCC.

Savings for the purposes of the EU withdrawal agreement

3.—(1) Where Part Three of the EU withdrawal agreement provides for customs legislation to apply in relation to goods in the United Kingdom on or after IP completion day the cessation or amendment of that legislation under Schedule 7 to the Act does not apply; and for these purposes only—

- (a) provision corresponding to that made by or under section 5 of the European Communities Act 1972(3) has effect so far as relevant to Article 49 of that agreement; and
- (b) domestic customs legislation, as it has effect immediately prior to IP completion day, continues to have effect on and after IP completion day for the purposes of enforcing and collecting a customs debt or fulfilling an obligation in accordance with that agreement.

(2) In this regulation —

“customs legislation”, without more, means—

- (a) the legislation listed at Article 5(2) of the UCC; and
- (b) domestic customs legislation;

“domestic customs legislation” means provision contained in or made under—

- (a) the Customs and Excise Duties (General Reliefs) Act 1979;(4)
- (b) the Customs and Excise Management Act 1979(5);
- (c) Part 1 of the Finance Act 1994(6);
- (d) Part 3 of the Finance Act 2003(7); and
- (e) the Borders, Citizenship and Immigration Act 2009(8).

(1) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/108, 2019/326, 2019/486, 2019/1215 and 2019/1346.

(2) S.I. 2018/1249. Relevant amending instruments are S.I. 2019/108, 2019/326, 2019/486 and 2019/1215.

(3) Section 5 of the European Communities Act 1972 (c. 68) was repealed by section 1 of the European Union (Withdrawal) Act 2018 (c. 16).

(4) 1979 c. 3, variously amended since enactment.

(5) 1979 c. 2, variously amended since enactment.

(6) 1994 c. 9, variously amended since enactment.

(7) 2003 c. 14, variously amended since enactment.

(8) 2009 c. 11, variously amended since enactment.

Notices

4.—(1) Any reference in these Regulations to a notice published by HMRC is to a notice published by the Commissioners for Her Majesty's Revenue and Customs, in such manner as the person giving the notice considers appropriate for the purposes of that provision.

(2) A notice published by HMRC under these Regulations may make different provision for different cases or different purposes.