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STATUTORY INSTRUMENTS

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**2021 No. 1011**

**CUSTOMS**

**The Customs (Safety and Security Procedures) Regulations 2021**

*Made - - - - 8th September 2021*  
*Laid before Parliament 9th September 2021*  
*Coming into force in accordance with regulation 1(2) and (3)*

The Commissioners for Her Majesty's Revenue and Customs make these Regulations exercising their powers in sections 166A(1) and 166C(1)(e) and (6) of the Customs and Excise Management Act 1979(1).

**Citation and commencement**

1.—(1) These Regulations may be cited as the Customs (Safety and Security Procedures) Regulations 2021.

(2) Subject to paragraph (3) these Regulations come into force on 1st October 2021.

(3) Regulation 2(2) comes into force on 1st January 2022.

**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(2) is amended as follows.

(2) In Article 104(3) (waiver from the obligation to lodge an entry summary declaration), after paragraph 5 insert—

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- (1) [1979 c. 2](#). Sections 166A and 166C were inserted by section 21(2) of the European Union (Future Relationship) Act [2020 \(c. 29\)](#).
- (2) [EUR/2015/2446](#). The Union Customs Code and its Delegated and Implementing Regulations constitute direct EU legislation forming part of the law of the United Kingdom under section 3 of the European Union (Withdrawal) Act [2018 \(c. 16\)](#), except so far as imposing or otherwise applying in relation to any EU customs duty as mentioned in paragraph 1(1) of Schedule 7 to the Taxation (Cross-border Trade) Act [2018 \(c. 22\)](#).
- (3) Article 104 was amended by [S.I. 2019/715](#) and [S.I. 2021/695](#). Relevant amendments were made to [S.I. 2019/715](#) by [S.I. 2020/1379](#) and [S.I. 2021/778](#).

“6. The lodging of an entry summary declaration shall be waived in respect of goods described in regulation 26(5) of the Customs (Northern Ireland) (EU Exit) Regulations 2020(4).”.

(3) In Article 245(1)(5) (waiver from the obligation to lodge a pre-departure declaration), after subparagraph (p) insert—

“(q) goods dispatched from the customs territory of the Union to the Republic of Ireland, providing:

- (i) the goods have been placed under a common transit procedure in accordance with the Convention on a common transit procedure; and
- (ii) the customs office of destination in respect of the goods is in Northern Ireland(6).”.

*Jim Harra*  
*Sophie Dean*

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

8th September 2021

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(4) [S.I. 2020/1605](#); there are amending instruments, but none is relevant.

(5) Article 245(1) was amended by [S.I. 2019/715](#), as amended by [S.I. 2020/1379](#), and [S.I. 2021/695](#).

(6) “Convention on a common transit procedure” is defined in article 1(9) of 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. “Customs office of destination” is defined in article 1(14) of that Regulation.

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## EXPLANATORY NOTE

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

These Regulations amend 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 (EUR 2015/2446) (“the Delegated Regulation”), which is retained EU legislation.

Regulation 2(2) amends the Delegated Regulation so as to waive the requirement for an entry summary declaration in respect of goods that are qualifying Northern Ireland goods which retain domestic goods status on moving from Northern Ireland to the Republic of Ireland before arriving in Great Britain in accordance with regulation 26(5) of the Customs (Northern Ireland) (EU Exit) Regulations 2020 ([S.I. 2020/1605](#)).

Regulation 2(3) amends the Delegated Regulation so as to waive the requirement for a pre-departure declaration on goods which have been placed under a common transit procedure when they are dispatched from Great Britain to the Republic of Ireland, where the customs office of destination in respect of the goods is in Northern Ireland.

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.