
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations are made by the Commissioners for Her Majesty's Revenue and Customs under the Customs and Excise Management Act 1979. These Regulations make provision to ensure that full customs controls will be able to be operated at RoRo listed locations and other listed locations from 1st January 2022. This is an EU Exit instrument.

Regulation 1 provides for citation and commencement.

Regulation 2 makes provision which prevents goods from leaving the terminal control area located at Cheriton, Folkestone, Kent unless the goods have been discharged from the free-circulation procedure or the person otherwise has approval from HMRC. Approval is automatically considered to have been granted to move the goods directly to a place where customs checks will be carried out if HMRC has indicated to the person that such checks are necessary.

Regulation 3 amends the Ship's Report, Importation and Exportation by Sea Regulations 1981 ([S.I. 1981/1260](#)). The new regulation 8A (inserted by paragraph 3) prevents goods which are subject to the advance declaration requirement in either regulation 131 or 131F of the Customs (Import Duty) (EU Exit) Regulations 2018 ([S.I. 2018/1248](#)) from leaving an approved wharf unless the goods have been discharged from the free-circulation procedure (and are accordingly domestic goods) or the person otherwise has approval from HMRC. Approval is automatically deemed to have been granted to move the goods directly to a place where Customs checks will be carried out if HMRC has indicated to the person that such checks are necessary.

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