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STATUTORY INSTRUMENTS

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**2021 No. 778**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

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

*Made* - - - - *30th June 2021*

*Coming into force* - - *1st July 2021*

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 8(1) of, and paragraph 21 of Schedule 7 to, the European Union (Withdrawal) Act 2018<sup>(1)</sup>.

They consider these Regulations appropriate to prevent, remedy or mitigate (a) any failure of retained EU law to operate effectively, or (b) any other deficiency in retained EU law, in either case arising from the withdrawal of the United Kingdom from the EU.

In accordance with paragraph 1(3) of Schedule 7 to that Act, a draft of the instrument has been laid before, and approved by a resolution of, each House of Parliament.

**Citation and commencement**

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

(2) Subject to paragraph (3), these Regulations come into force the day after they are made.

(3) Regulation 2(3) comes into force on 1st July 2021.

**Modification 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<sup>(2)</sup> is amended as follows.

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(1) 2018 c. 16. Section 20(1) provides that in the Act the Commissioners for Her Majesty's Revenue and Customs are included in the expression "Minister of the Crown". Section 8 was amended by the European Union (Withdrawal Agreement) Act 2020 (c. 1), section 27.

(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 the European Union (Withdrawal) Act 2018, section 3, except so far as

(2) In Article 104(5)(3), for “1 July 2021” substitute “1 January 2022”.

(3) After Article 245(2), insert—

“3. Until 1 October 2021, the lodging of a pre-departure declaration shall be waived in respect of:

(a) goods carried in RoRo vehicles;

(b) pallets, containers and means of transport where those items are—

(i) carried under a transport contract; and

(ii) to be removed from the customs territory of the Union to a place where, in relation to that territory, such a declaration was not required before exit day.

In this paragraph, “RoRo vehicle” means a wheeled motorised vehicle or a non-motorised wheeled trailer which may be attached to such a vehicle, which is driven onto, and off, a train or vessel which conveys the vehicle or trailer on board and where the vehicle or trailer is used for the purposes of freight transport.”.

*Myrtle Lloyd  
Sophie Dean*

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

30th June 2021

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imposing or otherwise applying in relation to any EU customs duty as mentioned in the Taxation (Cross-border Trade) Act 2018 (c. 22), Schedule 7, paragraph 1(1).

(3) Article 104(5) was inserted by S.I. 2019/715 which was amended by S.I. 2020/1379 before it came into force.

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## EXPLANATORY NOTE

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

These Regulations are made in exercise of the powers conferred by section 8(1) of, and paragraph 21 of Schedule 7 to, the European Union (Withdrawal) Act 2018 (c. 16) to address failures of retained EU law to operate effectively arising from the withdrawal of the UK from the European Union.

Regulation 2 amends 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), which is retained EU legislation. It extends to 1 January 2022 the expiry date for the waiver of the requirement to lodge an entry summary declaration for goods coming from the EU and other countries for which a declaration was not required before the UK's exit from the EU.

It also provides for a waiver until 1 October 2021 of the requirement to lodge an exit summary declaration for two categories of export. These are (i) goods carried in roll-on, roll-off vehicles and (ii) empty pallets, containers and vehicles moving under a transport contract to the EU, or to other countries for which a declaration was not required before the UK's exit from the EU.

A full impact assessment has not been produced for this instrument. These Regulations will assist businesses by delaying the introduction of the administrative burden of submitting entry summary declarations for a further six-month period until 1 January 2022 and some exit summary declarations for a further three-month period until 1 October 2021. An impact assessment is not required for provisions in force for less than 12 months.