

STATUTORY INSTRUMENTS

2021 No. 830

**EXITING THE EUROPEAN UNION
CUSTOMS
EXCISE**

**The Customs and Excise Border Procedures (Miscellaneous
Amendments) (EU Exit) Regulations 2021 (revoked)^{F1}**

Made - - - - 12th July 2021

Laid before the House of

Commons - - - - 13th July 2021

Coming into force in accordance with regulation 1.

^{F1}

^{F1} [Regulations](#) revoked (22.12.2021) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(2), 2

Citation and commencement

1.

^{F1}PART 1

Amendments relating to Border Procedures

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

2.

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

3.

Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003

^{F1}4.

^{F1}PART 2

Consequential Customs amendments

Amendment of the Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020

^{F1}5.

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

^{F1}6.

Amendment of the Customs (Northern Ireland) (EU Exit) Regulations 2020

^{F1}7.

^{F1}PART 3

Consequential excise amendments

Amendment of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No.3) Regulations 2019

^{F1}8.

Amendment of the Customs and Excise (Miscellaneous Amendments) (EU Exit) Regulations 2019

^{F1}9.

.....

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the requirements for import and export customs controls which were introduced to replace previously applicable EU customs legislation following the UK's exit from the EU. The amendments in this instrument provide for the removal of the staged customs controls which were put in place on a temporary basis following the end of the transition period and replace those controls with new procedures which will provide for full customs controls.

Regulation 1 provides for citation and commencement. All the regulations in this instrument will come into force on 1st January 2022 apart from regulation 2(6) (amendment to regulations 130(5) and 131E(5) of the Customs (Import Duty) (EU Exit) Regulations 2018) and regulation 3(2) to (6) (amendments to regulations 40, 52, and 53 of the Customs (Export) (EU Exit) Regulations 2019) which will come into force on 4th August 2021.

Part 1 (regulations 2 to 4) contains amendments relating to border procedures.

Regulation 2 amends the Customs (Import Duty) (EU Exit) Regulations 2018 ([S.I. 2018/1248](#)). Paragraph (2) removes the staged customs controls and makes a consequential amendment. Paragraph (3) treats approval to be given by an HMRC officer for movements of goods from their place of importation, an approved wharf or an examination station to a temporary storage facility in the specified circumstances. Paragraph (4) makes provision so that if the requirements for the movement are breached the temporary storage declaration will be treated as withdrawn. Paragraphs (5) to (8) provide that Customs declarations must be pre-logged both at "RoRo listed locations" and "other listed" locations. Paragraph (9) inserts a new Part 13E which provides for a requirement to notify HMRC when chargeable goods headed for a RoRo or other listed location have been loaded and left for the UK. HMRC is given a new power to set out details of this notification of embarkation in a notice.

Regulation 3 amends the Customs (Export) (EU Exit) Regulations 2019 ([S.I. 2019/108](#)). In addition to "RoRo listed locations" a new category of "specified export locations" is created and HMRC is given the power to list such locations in a notice. New regulation 53(2A) sets out the criteria for listing a specified export location and other consequential amendments are made. A new requirement is introduced obliging certain persons to produce evidence that an export declaration has been made in respect of goods which are being transported to a RoRo listed or specified export location. HMRC is given a power enabling them to set out the types of evidence that they will accept as demonstrating compliance with the obligation. Paragraph (8) inserts new regulations 54A and 54B. New regulation 54A enables an HMRC officer to issue a notice (a P2P notice) to a person who has made an export declaration in respect of goods being transported or which have arrived at, a RoRo listed or specified export location stating that the goods have permission to proceed to the export location. A new obligation is placed on the operator of the ship, aircraft or railway vehicle to take reasonable steps to ensure that P2P notices have been issued in respect of the goods and HMRC is given a power to specify details of how an operator may demonstrate compliance with the obligation in a public notice. New regulation 54B enables HMRC to specify in a notice that certain modified procedures regarding export declarations that apply to RoRo listed locations may be extended to other locations where HMRC consider that common export procedures would otherwise be significantly impeded.

Regulation 4 amends the Customs (Contravention of a Relevant Rule) Regulations 2003 ([S.I. 2003/3113](#)) to provide for new penalties for breaches of the obligations introduced by these Regulations.

Changes to legislation: There are currently no known outstanding effects for the The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) Regulations 2021 (revoked). (See end of Document for details)

Part 2 (regulations 5 to 7) make consequential amendments to the Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2019 (S.I. 2018/1249) and the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605) to reflect the changes made in this instrument.

Part 3 (regulations 8 and 9) makes some minor consequential amendments to excise secondary legislation.

Regulation 8 makes a consequential amendment to the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474) to remove the modifications to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593) which were needed to accommodate the transitional customs staged controls procedures. Regulation 9 makes a housekeeping amendment to the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215).

Any notices that are made under powers created or amended by these Regulations will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

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>.

Changes to legislation:

There are currently no known outstanding effects for the The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) Regulations 2021 (revoked).