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DRAFT STATUTORY INSTRUMENTS

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**2020 No.**

**The Customs Safety and Security  
Procedures (EU Exit) Regulations 2020**

**Pre-departure declarations**

**2.—(1)** The Commissioners for Her Majesty’s Revenue and Customs may publish a public notice (“notice”)(**1**) containing provision that stipulates in relation to the removal of goods directly from a place in Great Britain—

- (a) the time limit for lodging a pre-departure declaration; or
- (b) a waiver from the requirement to lodge a pre-departure declaration.

(2) They may only publish such a notice where they are of the opinion that it is necessary to do so in order to relieve disruption at or near places from which goods are directly removed from Great Britain.

(3) A notice may—

- (a) stipulate that it is to have effect for one or more of the following—
  - (i) exporters of a particular class, description or status;
  - (ii) goods of a particular class, description or status;
  - (iii) goods to be removed from Great Britain directly from a place that is stipulated;
  - (iv) goods destined for a place outside Great Britain that is stipulated; and
- (b) make different provision for different exporters, goods, places or means of transport, data elements of the pre-departure declaration, or any combination of these.

(4) A notice containing provision under paragraph (1)(a)—

- (a) may state different time limits in relation to different cases;
- (b) must stipulate a date that is on or before 1 July 2021 for each time limit; and
- (c) must also stipulate in each case a time limit for the carrying out of the risk analysis required by Article 264 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code(**2**) (“the UCC”).

(5) A notice containing provision under paragraph (1)(b)—

- (a) must state a date or dates on or before 1 July 2021 on which the provision will cease to have effect; and
- (b) may state different dates for different cases.

(6) The notice may be varied, replaced or withdrawn by a further notice.

(7) Provision made in a notice displaces any contrary provision contained in—

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(1) The public notice will be published at <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A hard copy may be obtained by writing to HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

(2) EUR 2013/952, as prospectively amended by [S.I. 2019/715](#) and [S.I. 2019/1219](#). Both [S.I. 2019/715](#) and [S.I. 2019/1219](#) are amended prior to their coming into force by the Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/\*\*\*)

- (a) Article 244 or 245 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<sup>(3)</sup> (“the Delegated Regulation”); or
  - (b) Article 328 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 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<sup>(4)</sup>.
- (8) A breach of any provision made by a notice is for all purposes a breach of the provision that would otherwise apply in relation to the case in question under either Article 244 or 245 of the Delegated Regulation.
- (9) In this regulation, “pre-departure declaration” means a pre-departure declaration as referred to in Article 263 of the UCC.

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(3) EUR 2015/2446, as prospectively amended by [S.I. 2019/715](#) and [S.I. 2019/1219](#). Both [S.I. 2019/715](#) and [S.I. 2019/1219](#) are amended prior to their coming into force by the Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/\*\*\*\*).

(4) EUR/2015/2447, as prospectively amended by [S.I. 2019/715](#) and [S.I. 2019/1219](#). Both [S.I. 2019/715](#) and [S.I. 2019/1219](#) are amended prior to their coming into force by the Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/\*\*\*\*).