
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for conditions that must, or may be required to be, met in relation to temporary storage facilities (TSFs) before they can be approved for the deposit of imported goods that are subject to the control of an HMRC officer under paragraph 1 of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). The Regulations also revoke and make amendments to secondary legislation relating to the importation of goods into the United Kingdom in consequence of the United Kingdoms’ departure from the European Union.

Regulation 1 provides for citation, commencement and interpretation. Paragraph (2) of the regulation provides that the Regulations shall come into force on such day or days as the Treasury may appoint pursuant to regulations made under section 52(2) of the Act. Paragraph (3) contains a list of definitions.

Regulation 2(1) provides that the mandatory conditions that must be met in relation to all TSFs before they are approved under section 25A of the Customs and Excise Management Act 1979 are set out in Schedule 1 to the Regulations. Regulation 2(2) provides that an officer of HMRC may in a particular case, require that one or more of the conditions set out in Schedule 2 must be met in relation to a TSF prior to such approval being granted.

Regulation 3 makes consequential amendments to the Aircraft (Customs and Excise) Regulations 1981 (S.I. 1981/1259).

Regulation 4 makes consequential amendments to the Ship’s Importation and Exportation by Sea Regulations 1981 (S.I. 1981/1260).

Regulation 5 makes consequential amendments to the Control of Movement Regulations 1984 (S.I. 1984/1176).

Regulation 6 revokes the Customs Controls on Importation of Goods Regulations 1991 (S.I. 1991/1176).

Regulations 7, 8 and 9 make consequential amendments to the Channel Tunnel (Customs and Excise) Order 1990 (S.I. 1990/2167).

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4th December 2018 and will be available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.