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STATUTORY INSTRUMENTS

2019 No. 1215

EXITING THE EUROPEAN UNION

CUSTOMS

EXCISE

**The Customs and Excise (Miscellaneous Provisions and
Amendments) (EU Exit) Regulations 2019**

Made - - - - - *4th September 2019*

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Coming into force in accordance with regulation 1

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The Treasury make regulations 1 to 8 and 10 to 19 in exercise of the powers conferred by sections 24(3) and 26(1) of the Finance Act 2003^(a) and sections 23(3) and (7), 32(7), (8), (10) and (13), 33(8), 34(5) and (6), 35(2) to (4), 36(8) and (9)(d), 51(1), 52(2) and (5) and 56(1) of, and paragraphs 1(7), 3(1) and (5), 6, 7(1) and 9(1) and (2) of Schedule 1, paragraphs 2(1) and (3), 6(1), 10, 12, 14, 15 and 16 of Schedule 2, paragraphs 3(1)(b), 5 and 6 of Schedule 6, and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018^(b).

The Commissioners for Her Majesty's Revenue and Customs make regulations 1(1), (2) and (3)(a) and 9 in exercise of the powers conferred by section 64(1A) of the Customs and Excise Management Act 1979^(c).

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, to make provisions under section 52(5) of the Taxation (Cross-border Trade) Act 2018 in consequence of that Act.

(a) 2003 c. 14. Section 24 is cited for the meaning of "prescribed". Section 26 was amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

(b) 2018 c. 22. The Treasury is the appropriate Minister for the purposes of sections 51(1) and 56(1) by virtue of section 51(4)(b) and section 56(5)(b) respectively.

(c) 1979 c. 2. Section 64 was amended by paragraphs 3 and 66 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22), which inserted sub-section (1A).

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury and the Commissioners for Her Majesty's Revenue and Customs consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, that provisions of these Regulations come into force on such day as the Treasury may appoint by regulations under section 52 of that Act.

PART 1

Introduction

Citation and commencement

1.—(1) These Regulations may be cited as the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019.

(2) Subject to paragraph (3), these Regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(3) The following regulations come into force on 3rd October 2019—

- (a) this regulation;
- (b) regulation 11(1), (10), (12), (16) and (18) (amendment of import duty regulations relating to authorisations);
- (c) regulation 12(1), (8), (10)(a) and (c), (11), and (13) (amendment of the special procedure regulations relating to authorisations);
- (d) regulation 14(1) to (3) (amendment of export regulations relating to authorisations);
- (e) regulation 15 (amendment of the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019);
- (f) regulation 17 (amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019); and
- (g) regulation 19 (amendment of the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018).

PART 2

Banana Weight Certificates

Interpretation

2. In this Part—

“Banana Weight Certificate” has the meaning given by regulation 3(1);

“Customs obligation” has the meaning given by regulation 2 of the import duty regulations;

“established in the United Kingdom” means—

- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
- (b) in all other cases, where the person—
 - (i) has a registered office in the United Kingdom; or
 - (ii) has a permanent place in the United Kingdom from which the person carries out activities for which the person is constituted to perform;

“fresh bananas” means the goods specified in a notice published by HMRC Commissioners under regulation 6(1);

“import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018(a);
“simplified Customs declaration process” has meaning given by regulation 30 of the import duty regulations;
“simplified Customs declaration” has the meaning given by regulation 14 of the import duty regulations.

Banana Weight Certificates

3.—(1) A person (“an Authorised Banana Weigher”) may, if authorised to do so by HMRC, issue certificates specifying the weight of consignments of fresh bananas (“a Banana Weight Certificate”).

(2) Such certificates must be issued in compliance with any conditions contained in the authorisation.

(3) Authorisation as an Authorised Banana Weigher is to be treated for the purposes of Part 9 of the import duty regulations as a matter requiring approval under those regulations, subject to the modification in paragraph (4).

(4) For the purposes of regulation 89(1) of the import duty regulations, the specified period in relation to an application for authorisation as an Authorised Banana Weigher is 30 days after the date on which the application was received by HMRC.

Eligibility for authorisation or approval as an Authorised Banana Weigher

4.—(1) A person may only be an Authorised Banana Weigher if—

- (a) the person is established in the United Kingdom;
- (b) the person is involved in the import, carriage, storage or handling of fresh bananas;
- (c) in the opinion of an HMRC officer, the person has access to and control over the appropriate weighing equipment required to provide an accurate weight for fresh bananas;
- (d) an HMRC officer is satisfied that the person will exercise proper conduct of the operations necessary to comply with the requirements of banana weighing.

(2) For the purposes of considering whether the person will exercise proper conduct of operations necessary to comply with the requirements of banana weighing, the matters that an HMRC officer may take into account include (for example)—

- (a) whether, in the opinion of an HMRC officer, the person’s financial standing makes the applicant suitable to carry out banana weighing;
- (b) whether the person, or any directors or senior employees of the person, has or have been involved in a breach of an obligation relating to tax or of a Customs obligation, which in the opinion of an HMRC officer is—
 - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches; and
 - (ii) relevant to the suitability of the person to carry out banana weighing;
- (c) whether the person, or any directors or senior employees of the person, has or have any criminal conviction which in the opinion of an HMRC officer is—
 - (i) serious having regard to the type of conviction; and
 - (ii) relevant to the suitability of the applicant to carry out banana weighing;
- (d) whether the person maintains a logistical system and records that identify the movement of, and transactions in, consignments of bananas to which Banana Weight Certificates relate, and facilitates compliance with Customs obligations.

(a) S.I. 2018/1248, amended by S.I. 2019/108, 2019/326 and 2019/486.

Conditions for approval as an Authorised Banana Weigher

5. Approval as an Authorised Banana Weigher is granted subject to the following conditions—
- (a) the person must notify HMRC in advance if that person intends to carry out the weighing of a consignment of fresh bananas for the purpose of issuing a Banana Weight Certificate;
 - (b) the person must issue the relevant Banana Weight Certificates without delay after carrying out any banana weighing; and
 - (c) such other conditions as may be specified in the approval notification.

Requirement to provide a Banana Weight Certificate

6.—(1) This regulation applies in relation to bananas of a description specified in a notice which must be published by HMRC Commissioners (“fresh bananas”).

(2) Any Customs declaration for the free-circulation procedure^(a) made in respect of fresh bananas must be accompanied by a Banana Weight Certificate, except where paragraph (3) applies.

(3) Paragraph (2) does not apply where, at the time the Customs declaration for the free-circulation procedure is made in respect of fresh bananas, the person making the declaration^(b) is a person authorised to use the simplified Customs declaration process^(c) and makes the Customs declaration for the free-circulation procedure in respect of fresh bananas using the simplified Customs declaration process.

(4) Where paragraph (3) applies—

- (a) a provisional declaration of weight must be provided in the simplified Customs declaration; and
- (b) the person making the simplified Customs declaration must provide to HMRC a Banana Weight Certificate in respect of the fresh bananas that are the subject of that declaration within 10 days beginning with the date on which the simplified Customs declaration is accepted^(d) by HMRC.

(5) In this regulation—

“a Banana Weight Certificate previously issued” includes a Banana Weight Certificate issued under the EU Customs Code prior to exit day;

“EU Customs Code” means—

- (a) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;
- (b) 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; and
- (c) 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^(e);

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- (a) The free-circulation procedure is defined in section 3(3)(a) of the Taxation (Cross-border Trade) Act 2018.
 - (b) Section 37(8) of the Taxation (Cross-border Trade) Act 2018 explains references to a person who makes a Customs declaration.
 - (c) A person is authorised to use the simplified Customs declaration process if they are an authorised declarant within the meaning of regulation 31(1) of the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248, “the Import Duty Regulations”).
 - (d) See paragraphs 10 to 12 of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 on acceptance of Customs declarations. Paragraph 11(2) of Schedule 1 provides that a notification under paragraph 11(1) constitutes the acceptance of a Customs declaration by HMRC which is applied to simplified declarations by regulation 32(3) of the Import Duty Regulations.
 - (e) Under section 3 of the European Union (Withdrawal) Act 2018 (c. 16) the Union Customs Code, together with the Delegated and Implementing Regulation, will form part of domestic law on exit day as “retained EU law”. To the extent that retained EU law imposes, or otherwise applies, in relation to any EU customs duty it will cease to have effect in accordance with paragraph 1 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018.

“provisional declaration of weight” means either—

- (a) the weight, as adjusted for the size of the consignment if that adjustment can be readily determined, that appears on a Banana Weight Certificate previously issued to the person making the simplified Customs declaration if the bananas that are the subject of that Banana Weight Certificate are the same as those for which the declaration is being made in respect of—
 - (i) the type of packaging used; and
 - (ii) the place of origin; or
- (b) if—
 - (i) the adjustment mentioned in sub-paragraph (a) cannot be readily determined; or
 - (ii) the person making the simplified Customs declaration is importing fresh bananas for the first time;

the weight that has been itemised in a travel document issued by the person responsible for the carriage of the fresh bananas being declared which specifies the destination and recipients of the fresh bananas.

PART 3

Reviews and appeals

Reviews and appeals

7.—(1) The decisions listed in paragraph (2) are to be treated as if they were listed in Schedule 5 to the Finance Act 1994 (decisions subject to review and appeal)(a).

(2) The decisions referred to in paragraph (1) are—

- (a) any decision made under EU Customs legislation—
 - (i) which corresponds to the description of a decision in paragraph 1(aa) to (e), (h) or (i) of Schedule 5 to the Finance Act 1994;
 - (ii) in relation to any goods, as to whether or not the entry, unloading, transshipment or transit of the goods, or their release by or to any person or for any purpose, is to be allowed or otherwise permitted;
 - (iii) as to whether or not, in any particular case, a fee is to be charged to any person or as to the amount of any such fee;
 - (iv) in relation to a decision falling within paragraphs (i) to (iii) of this sub-paragraph, as to the conditions subject to which that decision is made or, as the case may be, the matters to which that decision relates have effect;
 - (v) as to the time at which, or the period within which, any obligation to do anything required or authorised by EU Customs legislation is to be complied with; or
 - (vi) as to whether or not a decision falling within paragraphs (i) to (v) of this sub-paragraph is to be varied, suspended or revoked, including a decision as to whether or not the time at which any such decision is to take effect is to be deferred, and a decision as to whether or not a licence, authorisation or approval is to be suspended or revoked or the terms of a licence, authorisation or approval are to be varied;
- (b) any decision, so far as it is made under any provision made by or under the Taxation (Cross-border Trade) Act 2018, as to whether or not any person is to be required to give

(a) 1994 c. 9. Relevant amendments were made by paragraphs 142 and 145 of Schedule 7 to the Taxation (Cross-border) Trade Act 2018 (c. 22). There are other amendments but none are relevant.

any guarantee for the fulfilment, in whole or in part, of any obligation to pay any import duty and excise duty(a), or as to the form, amount or conditions of any such guarantee.

(3) In this regulation—

“EUCL” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018;

“EU Customs Code” has the same meaning as it has in regulation 6;

“EU Customs legislation” means—

(a) the EU Customs Code as it had effect before exit day except the EUCL; and

(b) after exit day, the EU Customs Code except the EUCL.

PART 4

Pleasure craft

Amendment of the Pleasure Craft (Arrival and Report) Regulations 1996 and transitional provision

8.—(1) The Pleasure Craft (Arrival and Report) Regulations 1996(b) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 3 (application), for “customs territory of the European Union or from a territory listed in the Schedule”, substitute “United Kingdom other than the Isle of Man”.

(3) Revoke the Schedule.

(4) Where a pleasure craft has crossed the limits of a port of the United Kingdom before this regulation comes into force, the Pleasure Craft (Arrival and Report) Regulations 1996 apply as if the amendments in paragraphs (2) and (3) do not have effect.

(5) In paragraph (4)—

“pleasure craft” has the meaning given in regulation 2 of the Pleasure Craft (Arrival and Report) Regulations 1996;

“port” has the meaning given in section 1 of the Customs and Excise Management Act 1979(c).

Clearance of ships and aircraft

9.—(1) Subject to paragraph (2), the requirement to obtain clearance for departure in section 64(1) of the Customs and Excise Management Act 1979 (clearance outwards of ships and aircraft) does not apply to a vehicle(d) which departs from the United Kingdom for a place in the Isle of Man.

(2) Paragraph (1) does not apply to a vehicle which will arrive at the Isle of Man after first arriving at a place outside the United Kingdom.

(a) “Excise duty” is defined in section 53 of the Taxation (Cross-border Trade) Act 2018 (c. 22) for the purposes of Part 5 of that Act.

(b) S.I. 1996/1406. Regulation 3 was amended by S.I. 2011/1043.

(c) 1979 c. 2. There are amendments to section 1 but none are relevant.

(d) The definition of “vehicle” in section 1 of the Customs and Excise Management Act 1979 (c. 2) was substituted by paragraphs 3 and 4(2)(1) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018.

PART 5

Miscellaneous amendments

Amendment of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018

10.—(1) The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018(a) are amended as follows.

(2) In the heading to regulation 5 (amendment of the Control of Movement Regulations 1984) after “Movement” insert “of Goods”.

(3) In regulation 5—

(a) in paragraph (1) after “Movement” insert “of Goods”;

(b) in paragraph (3)(c) in the text omitted, after “their place” insert “of importation and a place”.

(4) After paragraph 3 of Schedule 2 insert—

“**4.** Where there is any liability, or potential liability, to pay import duty, but not excise duty, in respect of the import of goods which are or have been stored in the TSF, the person who is responsible for operating the TSF must give HMRC a comprehensive guarantee covering that liability, or potential liability, in accordance with Part 10 of the import duty regulations.

5. Where there is any liability, or potential liability, to pay both import duty and excise duty in respect of the import of goods which are or have been stored in the TSF, the person who is responsible for operating the TSF must give HMRC a comprehensive guarantee covering that liability, or potential liability, in accordance with Part 10 of the import duty regulations as modified by paragraph 6.

6. For the purposes of paragraph 5—

(a) Part 10 of the import duty regulations is modified as follows—

(i) other than in regulation 97(2), for “import duty”, wherever it appears, regard as substituted “import duty and excise duty”;

(ii) in regulation 95(1)(a), regard “discharge of the liability” as “discharge of the liability to pay import duty”;

(iii) after regulation 100(1)(b), regard as inserted—

“(ba) where the goods have been placed under a duty suspension arrangement and—

(i) all the liability to import duty to which the guarantee relates and, where regulation 95(2) (guarantee in relation to charges) applies, any charges in relation to that liability have been paid in full; or

(ii) the potential liability to import duty to which the guarantee relates has been extinguished on the discharge of a special Customs procedure;”;

(iv) in regulation 100(1)(c)—

(aa) in paragraphs (i) and (ii), for “the duty” regard as substituted “the import duty”;

(bb) at the end of paragraph (ii), regard “and” as omitted;

(cc) at the end of paragraph (iii), for “or” regard as substituted “and” and regard as inserted—

(a) S.I. 2018/1247. Schedule 2 is amended by regulation 5(3) of S.I. 2019/326. This amendment is not yet in force and is being revoked by regulation 15(2) of these Regulations.

“(iv) the part of the specified amount which is equivalent to the amount of the liability, or potential liability, to excise duty is paid in full or the goods to which that part relates have been placed in a duty suspension arrangement; or”; and

- (b) a reference to a “guarantee” in the import duty regulations, wherever it appears, should be construed in accordance with the modifications made by sub-paragraph (a).

7. In this Schedule—

“duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010^(a);

“the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018.⁷

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

11.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018^(b) are amended as follows.

(2) In regulation 2 (interpretation)—

- (a) after the definition of “the Delegated Regulation” insert—

““EIDR procedure” has the meaning given by regulation 36(1);”;

- (b) after the definition of “EU Customs Code” insert—

““EU customs procedure” has the meaning given to “customs procedure” by Article 5(16) of the UCC;”;

- (c) after the definition of “non-commercial goods” insert—

““non-Union goods” has the same meaning as it has in article 5(24) of the UCC;”.

(3) In regulation 4 (notification of importation)^(c)—

- (a) in paragraph (1) for “and (3A)” substitute “, (3A) and (3AA)”;

- (b) in paragraph (3A)—

(i) in sub-paragraph (c) for “the goods have been declared” substitute “a Customs declaration has been made in respect of the goods”;

(ii) in the words following sub-paragraph (c) for “paragraphs (1) to (3)” substitute “paragraphs (1) and (3)”;

- (c) after paragraph (3A) insert—

“(3AA) Where—

- (a) the goods—

(i) are of a description specified in a notice published by HMRC Commissioners;

(ii) are imported in a manner specified in a notice published by HMRC Commissioners;

(iii) are imported at a location that is not specified in a notice published by HMRC Commissioners under this sub-paragraph; and

(iv) were subject to an EU customs procedure in an EU member State immediately before they were imported into the United Kingdom; and

- (b) a Customs declaration was made in respect of the goods—

(i) before they were imported into the United Kingdom for the purposes of CEMA 1979; and

^(a) S.I.2010/593. There are amending instruments, but none is relevant.

^(b) S.I. 2018/1248, amended by S.I. 2019/108, 2019/326 and 2019/486.

^(c) Paragraphs (3A) to (3D) were inserted by regulation 8 of S.I. 2019/326.

- (ii) by a method specified in a notice published by HMRC Commissioners in relation to the location at which the goods were imported, the person who made the Customs declaration in respect of the goods is deemed to have notified HMRC in accordance with paragraphs (1) and (3) at the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.”;
 - (d) in paragraph (3B) after “(3A)” in both places it occurs insert “or (3AA)”;
 - (e) in paragraph (3C)(a) after “(3A)” insert “ or (3AA)”;
 - (f) in paragraph (3D) at the end of paragraph (3D)(c) insert “, or such shorter or longer period as may be specified in a notice published by HMRC Commissioners”; and
 - (g) after paragraph (4) insert—
 - “(4A) If HMRC Commissioners publish a notice under paragraph (3AA)(a)(i) and (ii) they must also publish a notice specifying the matters referred to in paragraph (3D)(a) and (b) and may, for example, specify that the details of the matters listed in paragraph (4)(a) to (c) be included in a notification of importation.”.
- (4) After regulation 4 (notification of importation) insert—

“Notification of importation – evidence requirement

- 4A.**—(1) This paragraph applies where—
- (a) chargeable goods are to be imported into the United Kingdom at a location that is not specified in a notice published under regulation 4(3AA)(a)(iii) (notification of importation); and
 - (b) the person in control or possession of the goods is of a description specified in a notice published by HMRC.
- (2) Where paragraph (1) applies, when required to do so by an HMRC officer, the person in control or possession of the goods must produce to the officer evidence that the person took reasonable steps to ensure that the person would be informed whether the criteria for a notification to be deemed under regulation 4(3AA) have been, or are intended to be, met in relation to the goods by the time they are imported.
- (3) A requirement referred to in paragraph (2) to produce evidence may be made, and evidence may be required to be provided, before the goods are imported into the United Kingdom for the purposes of CEMA 1979.
- (4) The evidence provided must be of a type, and in a form, as specified in a notice published by HMRC.”.
- (5) In regulation 14 (interpretation (declarations))—
- (a) after the definition of “authorised declarant” insert—
 - ““customs and excise airport” has the meaning given by section 21(7) of CEMA 1979;”
 - ;
 - (b) omit the definition of “EIDR procedure”;
 - (c) after the definition of “Oral or By conduct list” insert—
 - ““pleasure craft” means a vessel which, at the time of its arrival in the United Kingdom, is being used for private recreational purposes;
 - “port” has the meaning given in section 1 of CEMA 1979;
 - “private aircraft” has the meaning given in paragraph 1 of Schedule 1 to the Air Navigation Order 2016(a);”.
- (6) In regulation 17 (customs declaration made orally: general)—

(a) S.I. 2016/765. There are amending instruments, but none is relevant.

- (a) at the beginning of paragraph (4), for “An” substitute “Subject to where paragraph (4A) applies, an”;
 - (b) after paragraph (4), insert—

“(4A) An individual may not make a Customs declaration for the free-circulation procedure orally on behalf of another person in respect of non-commercial goods or personal gifts.”.
- (7) After regulation 26A (free-circulation procedure: goods imported at RoRo listed locations) insert—

“Free-circulation procedure: pleasure craft

26B.—(1) Subject to paragraph (2), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3) in respect of goods which are a pleasure craft, if at the time of import full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

(2) Paragraph (1) does not apply where the goods are liable on import to value added tax.

(3) The conduct referred to in paragraph (1) is where the individual enters the limits of a port in the United Kingdom in the pleasure craft.

Free-circulation procedure: private aircraft

26C.—(1) Subject to paragraph (2), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3) in respect of goods which are a private aircraft, if—

- (a) the aircraft lands for the first time after its arrival in the United Kingdom from a place outside the United Kingdom at—
 - (i) a customs and excise airport; or
 - (ii) any other place at which the aircraft is permitted to land by HMRC Commissioners under section 21(1) of CEMA 1979; and
- (b) at the time of import full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

(2) Paragraph (1) does not apply where the goods are liable on import to value added tax.

(3) The conduct referred to in paragraph (1) is where the individual arrives in the United Kingdom in the private aircraft.”.

- (8) After regulation 27A (temporary admission procedure: goods imported at RoRo listed locations) insert—

“Temporary admission procedure: pleasure craft

27B.—(1) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (2) in respect of goods which are a pleasure craft, if at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

(2) The conduct referred to in paragraph (1) is that described in regulation 26B(3).

Temporary admission procedure: private aircraft

27C.—(1) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (2) in respect of goods which are a private aircraft, if—

- (a) the aircraft lands for the first time after its arrival in the United Kingdom from a place outside the United Kingdom at—

- (i) a customs and excise airport; or
 - (ii) any other place at which the aircraft is permitted to land by HMRC Commissioners under section 21(1) of CEMA 1979; and
 - (b) at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.
- (2) The conduct referred to in paragraph (1) is that described in regulation 26C(3).”.
- (9) In regulation 29 (customs declarations made by conduct: notification, acceptance and discharge)—
- (a) after paragraph (3) insert—
 - “(3A) In relation to regulation 26B, the following are treated as occurring when the individual enters the limits of a port in the United Kingdom in the pleasure craft—
 - (a) notification of importation of the goods;
 - (b) acceptance of the Customs declaration; and
 - (c) discharge of the goods from the free-circulation procedure.
 - (3B) In relation to regulation 26C, the following are treated as occurring when the private aircraft lands at the airport or other permitted place—
 - (a) notification of importation of the goods;
 - (b) acceptance of the Customs declaration; and
 - (c) discharge of the goods from the free-circulation procedure.”;
 - (b) in paragraph (4) for “(2) or (3)” substitute “(2), (3), (3A) or (3B)”;
 - (c) after paragraph (5A) insert—
 - “(5B) Where a Customs declaration for a temporary admission procedure is made by conduct as provided by regulation 27B, the following are treated as occurring when the individual enters the limits of a port in the United Kingdom in the pleasure craft—
 - (a) notification of importation of the goods; and
 - (b) acceptance of the Customs declaration.
 - (5C) Where a Customs declaration for a temporary admission procedure is made by conduct as provided by regulation 27C, the following are treated as occurring when the private aircraft lands at the airport or other permitted place—
 - (a) notification of importation of the goods; and
 - (b) acceptance of the Customs declaration.”;
 - (d) in paragraph (6) for “(5) or (5A)” substitute “(5), (5A), (5B) or (5C)”.
- (10) In regulation 31(4A) (persons authorised to use the simplified Customs declaration process) substitute the words “on or before 30th June 2019” with “before the end of the period of six months beginning with exit day”.
- (11) In regulation 36(2) (EIDR procedure) omit sub-paragraph (a).
- (12) In regulation 37(3A) (persons authorised to use the EIDR procedure) substitute the words “on or before 30th June 2019” with “before the end of the period of six months beginning with exit day”.
- (13) In regulation 37A (persons authorised to use the simplified Customs declaration process and EIDR procedure – transitional authorisations)(a)—
- (a) in paragraph (5)(a)—
 - (i) at the end of paragraph (i) omit “and”;
 - (ii) after paragraph (ii) insert—

(a) Regulation 37A was inserted by regulation 9(5) of S.I. 2019/326.

- “(iii) which were not non-Union goods subject to the transit procedure in an EU member State immediately before they were imported into the United Kingdom;”;
 - (b) at the end of paragraph (5)(c) insert “and”;
 - (c) for paragraph (5)(d) substitute—
 - “(d) the transitional authorised declarant must not use the EIDR procedure—
 - (i) to declare such controlled goods as are specified in a notice published by HMRC (“controlled goods”); or
 - (ii) to declare goods after they have been imported into the United Kingdom for the purposes of CEMA 1979, unless allowed to do so by HMRC.”;
 - (d) omit paragraph (5)(e);
 - (e) in paragraph (6)—
 - (i) for “only” substitute “not”;
 - (ii) after “location” insert “which is not”;
 - (f) for paragraph (10) substitute—

“(10) In this regulation “transit procedure” has the same meaning as it does for the purposes of the UCC.”(a).
- (14) In regulation 39A (mandatory advance electronic declarations by qualifying travellers: other chargeable goods)—
- (a) in paragraph (1), for sub-paragraph (d) substitute—

“(d) the goods are subject to a restriction on import imposed under an enactment;”;
 - (b) omit paragraph (2);
 - (c) in paragraph (4), at the end insert “and in any event before the goods are so imported”;
 - (d) in paragraph (11), for the definition of “small vehicle” substitute—

““small vehicle” means a small vehicle within the meaning given in section 108(1) of the Road Traffic Act 1988(b) which is—

 - (a) used for the purpose of carrying goods in the course of the business of the person who owns or has the right to use the vehicle; and
 - (b) not used to carry those goods under a contract for transportation.”;
 - (e) after paragraph (11), insert—

“(12) The reference in this regulation to a person having the right to use a vehicle does not, in relation to a motor vehicle, include a reference to a person whose right to use the vehicle derives only from their having paid, or undertaken to pay, for the use of the vehicle and its driver for a particular journey.”.
- (15) In regulation 39B (voluntary advance electronic declarations by qualifying travellers: other chargeable goods)—
- (a) in paragraph (1)—
 - (i) for sub-paragraph (d) substitute—

“(d) the goods are not subject to a restriction on import imposed under an enactment; and”;
 - (ii) for sub-paragraph (e) substitute—

“(e) no claim for relief from import duty is being made in respect of the goods.”; and
 - (b) omit paragraph (2).
- (16) In regulation 97(5) (single and comprehensive guarantees) for “(5)” substitute “(4)”.

(a) See also Title VII of the UCC concerning special procedures.

(b) 1988 c. 52; the definition of “small vehicle” was inserted by S.I. 1996/1974.

- (17) In regulation 98 (specified amount) —
- (a) in paragraph (2) omit the words “subject to paragraph (2A)”;
 - (b) omit paragraph (2A);
 - (c) for paragraph (4) substitute—
 - “(4) Subject to paragraph (5), HMRC may not issue a notice under paragraph (3) which takes effect before the end of the period of six months beginning with exit day.”;
 - (d) after paragraph 4 insert—
 - “(5) HMRC may issue a notice under paragraph (3) before the end of the period of six months beginning with exit day where the specified amount includes—
 - (a) an estimated anti-dumping amount; or
 - (b) an estimated countervailing amount.”.
- (18) In regulation 101(1)(e)(i) (cases where no guarantee is required), for “20, 21 or 27 (Customs declarations made orally or by conduct: musical instruments, packaging, broadcast equipment, disaster relief material and miscellaneous goods)” substitute “20, 21, 27, 27A, 27B or 27C (Customs declarations made orally or by conduct: certain goods)”.
- (19) In regulation 103 (goods presumed not to be domestic goods) omit paragraph (2).
- (20) In regulation 105A(1) (goods not regarded as domestic goods: goods in UK sector of the continental shelf) for “the goods remain” substitute “, at the time the procedure is discharged, the goods are located”.
- (21) In regulation 130(6) (RoRo listed locations)—
- (a) at the end of sub-paragraph (a) omit “and”;
 - (b) at the end of sub-paragraph (b) insert “; and”;
 - (c) after sub-paragraph (b) insert—
 - “(c) be accompanied by a notice specifying the matters referred to in regulation 4(3D)(a) and (b) which may, for example, specify that the details of the matters listed in regulation 4(4)(a) to (c) be included in a notification of importation”.
- (22) In regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations)—
- (a) in paragraph (2) omit “which includes a MRN”;
 - (b) in paragraph (3) for “one RoRo listed location for another” substitute “information of a description specified in a notice published by HMRC”.
- (23) After regulation 131 insert—

“PART 13A

Chargeable goods subject to an EU customs procedure

Chargeable goods subject to an EU customs procedure: making of declarations

131A.—(1) Paragraph (2) applies where goods—

- (a) are chargeable goods to be imported;
- (b) are of a description specified in a notice published by HMRC;
- (c) are to be imported in a manner specified in a notice so published;
- (d) are to be imported at a location that is specified in a notice so published; and
- (e) were subject to an EU customs procedure in an EU member State immediately before they were imported into the United Kingdom.

(2) A Customs declaration must be made in respect of the goods by the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.

(3) Where—

- (a) paragraph (2) applies in respect of chargeable goods; and
- (b) the person in possession or control of the goods is of a description specified in a notice published by HMRC,

that person must produce to an HMRC officer, when required to do so, evidence that the person took reasonable steps to ensure that paragraph (2) had been, or would be, complied with in respect of the goods.

(4) A requirement referred to in paragraph (3) to produce evidence may be made, and evidence may be required to be provided, before the goods are imported into the United Kingdom for the purposes of CEMA 1979.

(5) The evidence provided must be of a type, and in a form, as specified in a notice published by HMRC.

(6) HMRC must state in a notice published under paragraph (1)(d) the date on which a specification is made and the date it has effect.

(7) Except in cases of urgency, a specification under paragraph (1)(d) must not have effect earlier than 30 days after the date on which the specification is made.

(8) HMRC may vary or cancel any specification under paragraph (1)(d).

(9) A notice published under paragraph (1)(d) must further—

- (a) identify a location which is specified, including by reference to a postcode or a delineation on a map or plan; and
- (b) be published as soon as practicable after it is made.”.

(24) In regulation 143 (interpretation (transitional and savings provisions)) omit the definition of “non-Union goods”.

(25) In regulation 156(3)(b) (goods located outside the United Kingdom) for the words “29th March 2020” substitute “the end of the period of one year beginning with exit day”.

(26) In regulation 157(2) (goods discharged from a customs procedure) for sub-paragraph (c) substitute—

“(c) the end of the period of one year beginning with exit day.”.

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

12.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(a) are amended as follows.

(2) In regulation 4 (treatment of a declaration as an application for authorisation)—

- (a) in paragraph (1)(a), omit “either”;
- (b) for sub-paragraph (a)(i) and (ii) of paragraph (1), substitute—
 - “(i) subject to paragraph (ii), where there is any liability, or potential liability, to pay import duty, in respect of the goods—
 - (aa) that person gives a single guarantee in accordance with Part 10 of the import duty regulations; or
 - (bb) there is no requirement for a person to give a guarantee by virtue of regulation 101 of the import duty regulations; or
 - (ii) where there is any liability, or potential liability, to pay both import duty and excise duty in respect of goods, and the goods are declared for a temporary admission procedure or inward processing procedure—

(a) S.I. 2018/1249, amended by S.I. 2019/108 and S.I. 2019/486, there are other amending instruments which are not relevant.

- (aa) that person gives a single guarantee in accordance with Part 10 of the import duty regulations as modified by paragraph (3); or
- (bb) there is no requirement for a person to give a guarantee by virtue of regulation 101 of the import duty regulations as modified by paragraph (3); and”;
- (c) in paragraph (1)(b)(iii)(bb) for “regulation 13” substitute “regulation 13A”;
- (d) omit paragraph (2)(c)(i);
- (e) after paragraph (2), insert—
 - “(3) For the purposes of paragraph (1)(a)(ii)—
 - (a) Part 10 of the import duty regulations is modified as follows—
 - (i) other than in regulation 97(2), for “import duty”, wherever it appears, regard as substituted “import duty and excise duty”;
 - (ii) in regulation 95(1)(a), for “discharge of the liability” regard as substituted “discharge of the liability to pay import duty”;
 - (iii) after regulation 100(1)(b), regard as inserted—
 - “(ba) where the goods have been placed under a duty suspension arrangement and—
 - (i) all the liability to import duty to which the guarantee relates and, where regulation 95(2) (guarantee in relation to charges) applies, any charges in relation to that liability have been paid in full; or
 - (ii) the potential liability to import duty to which the guarantee relates has been extinguished on the discharge of a special Customs procedure,”;
 - (iv) in regulation 100(1)(c)—
 - (aa) in paragraphs (i) and (ii), for “the duty” regard as substituted “the import duty”;
 - (bb) at the end of paragraph (ii), regard “and” as omitted;
 - (cc) at the end of paragraph (iii), for “or” regard as substituted “and” and regard as inserted—
 - “(iv) the part of the specified amount which is equivalent to the amount of the liability, or potential liability, to excise duty is paid in full or the goods to which that part relates have been placed in a duty suspension arrangement; or”;
 - (b) a reference to a “guarantee” in the import duty regulations, wherever it appears, should be construed in accordance with the modifications made by sub-paragraph (a).
- (4) In this regulation—
 - “duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;
 - “excise duty” has the meaning given by section 53 of the Taxation (Cross-border Trade) Act 2018.”.
- (3) In regulation 6(4)(a)(ii) (cases where a declaration is not to be treated as an application for authorisation) for “regulation 27” substitute “regulation 27 or 27A”.
- (4) In regulation 8 (determination of a declaration treated as an application for authorisation)—
 - (a) in paragraph (1) omit “or by regulation 5 as an application for amendment of an authorisation,”;
 - (b) in paragraph (3)—
 - (i) in the words before paragraph (a) after “authorises” insert “the making of that declaration.”;

(ii) omit sub-paragraphs (a) and (b) and the preceding dash.

(5) After regulation 8 (determination of a declaration treated as an application for authorisation) insert—

“Determination of a declaration treated as an application for amendment

8A.—(1) Where a declaration is to be treated by regulation 5 as an application for amendment of an authorisation, the application is to be determined in accordance with this regulation.

(2) Where the conditions in regulation 29(1) are met, acceptance of a declaration for the free-circulation procedure is to be treated as a grant of the application for amendment.

(3) An authorisation amended under paragraph (2) only authorises the use of the standard exchange system in relation to the import of the goods declared for the free-circulation procedure in that declaration.

(4) An authorisation amended under paragraph (2) is subject to such other conditions as may be specified in a notice published by HMRC, which may make different provision for different cases.

(5) If the declaration for the free-circulation procedure is not accepted the application is to be treated as refused.”

(6) In regulation 11 (retrospective authorisation)—

(a) in paragraph (3)(a)—

(i) for paragraph (ii) substitute—

“(ii) the application is not made for the purposes of—

(aa) avoiding, or enabling any other person to avoid, any Customs obligation;

(bb) preventing a liability to import duty or charges being incurred by any person; or

(cc) preventing the application of any non-tariff trade policy measure or agricultural policy measure,

that would have applied had the application been made before the time from which the authorisation is to have effect;”;

(ii) omit paragraph (iii);

(b) for paragraphs (4) to (7) substitute—

“(4) Subject to paragraph (6), where the application is for renewal of an authorisation for the same kind of goods and operation the approval notification may provide that the authorisation has effect from the date on which the authorisation for which renewal is sought expired.

(5) Subject to paragraph (6), where the application is not for a renewal of an authorisation for the same kind of goods and operation—

(a) if the application for authorisation does not relate to sensitive goods the approval notification may provide that the authorisation has effect from a date within the period of a year before the date on which the application for authorisation is received by HMRC;

(b) if the application for authorisation relates to sensitive goods, the approval notification may provide that the authorisation has effect from a date up to three months before the date on which the application was received by HMRC,

where, in the opinion of an HMRC officer, there are exceptional circumstances justifying that earlier date.

(6) In all cases, the approval notification must not provide that the authorisation has effect from a date earlier than exit day.”.

(7) In regulation 15(6)(b) (approval to operate a customs warehouse) after “goods” insert “declared for a storage procedure”.

(8) In regulation 21 (authorisation to declare goods for an inward processing procedure)—

(a) in paragraph (1)(a) for “the type of goods” substitute “the goods, or type of goods,”;

(b) omit paragraph (7).

(9) In regulation 22(1)(b) (authorisation to declare goods for an inward processing procedure – conditions and requirements) in the words before paragraph (i) for “is satisfied, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the United Kingdom would not be” substitute “has not notified the authorised person that the HMRC officer is of the opinion, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the United Kingdom would be”.

(10) In regulation 28 (authorisation to declare goods for an outward processing procedure)—

(a) for paragraph (1) substitute—

“(1) An approval notification issued in relation to an authorisation to declare goods for an outward processing procedure must specify—

(a) the goods, or the type of goods, to which the authorisation applies; and

(b) the processing to which the goods are to be subject.”;

(b) in paragraph (2)(b), in the words before paragraph (i), for “is satisfied, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the United Kingdom would not be” substitute “has not notified the authorised person that the HMRC officer is of the opinion, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the United Kingdom would be”;

(c) in paragraph (6)—

(i) in sub-paragraph (a) for “to be used in a process” substitute “to be processed outside the United Kingdom”;

(ii) in sub-paragraph (c) for “process” substitute “processing”;

(iii) in sub-paragraph (d) omit “processed”.

(11) In regulation 29 (standard exchange system)—

(a) in paragraph (1)(b)—

(i) omit paragraph (i);

(ii) in paragraph (ii)—

(aa) at the end of sub-paragraph (aa) omit “or”;

(bb) after sub-paragraph (bb) insert—

“(cc) a measure provided for under Council Regulation (EU) No 1370/2013 of 16 December 2013 determining measures on fixing certain aids and refunds related to the common organisation of the markets in agricultural products;

(dd) a measure provided for under Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) 1698/2005; or

(ee) a measure provided for under Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009.”;

- (b) in paragraph (3) for “paragraph (1)(c)” substitute “paragraph (1)(d)”.
- (12) In regulation 35(2)(b) (application for authorisation to declare goods for a temporary admission procedure) for “regulation 27” substitute “regulation 27, 27A, 27B or 27C”.
- (13) In regulation 37(1) (authorisation to declare goods for a temporary admission procedure) for sub-paragraph (a) substitute—
- “(a) the goods, or the type of goods, to which the authorisation applies;”.
- (14) In regulation 38 (requirements relating to a temporary admission procedure)—
- (a) in paragraph (1)(c) omit “identified in the declaration of the goods for the procedure”;
- (b) in paragraph (2)—
- (i) in sub-paragraph (a) omit “identified in the declaration of the goods”;
- (ii) in sub-paragraph (b) omit “identified in the declaration of the goods”;
- (c) after paragraph (3) insert—
- “(4) For the purposes of this regulation an intended use of the goods means any use identified in—
- (a) the declaration of the goods for a temporary admission procedure; or
- (b) the approval notification issued in relation to an authorisation to declare goods for the procedure.”.
- (15) In regulation 42 (transfer of rights and obligations)—
- (a) in paragraph (2)(a)—
- (i) for paragraph (i) substitute—
- “(i) an application—
- (aa) for authorisation or approval to carry out an activity specified in regulation 3(2) that includes an approval to transfer to the transferee some or all of the rights and obligations that relate to relevant declared goods; or
- (bb) under regulation 91(2)(a) of the import duty regulations to amend an authorisation or approval to carry out an activity specified in regulation 3(2) in order to approve such a transfer; or”;
- (ii) in paragraph (ii) for “one of the applications specified in paragraph (3)(a)” substitute “an application specified in paragraph (3)(a)”;
- (b) in paragraph (3)(a)—
- (i) at the end of paragraph (i) substitute “and” for “or”;
- (ii) omit paragraph (3)(a)(ii).
- (16) In regulation 43(4)(b) (discharge of a special Customs procedure – supplementary provision)—
- (a) in paragraph (iii) after “Customs procedure” insert “and HMRC accept the declaration”;
- (b) in paragraph (iv)—
- (i) omit “are,”;
- (ii) for “, subject to an authorised use” substitute “or a temporary admission procedure, are goods in respect of which the requirements of the relevant procedure are met; or”;
- (c) after paragraph (iv) insert—
- “(v) the goods are liable to forfeiture.”.
- (17) In regulation 47(2) (treatment of equivalent goods) for paragraph (a) substitute—
- “(a) on the date on which the declaration of the goods for the procedure is accepted by HMRC—

- (i) the goods are to be treated for the purposes of Part 1 of the Act as if they had been simultaneously released to, and discharged from, the procedure; and
- (ii) the goods are to be regarded as domestic goods.”.

Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018

13.—(1) The Customs Transit Procedures (EU Exit) Regulations 2018(a) are amended as follows.

(2) In Schedule 1 (the common transit procedure)—

- (a) in paragraph 18(4) (formalities in the United Kingdom), for “regulations under TCTA, Schedule 6, paragraphs 6 to 9” substitute “Part 10 of the import duty regulations”;
- (b) in paragraph 29 (end of the common transit procedure)—
 - (i) in sub-paragraph (1)(c), for “pursuant to regulations under TCTA, Schedule 6, paragraphs 6 to 9” substitute “in accordance with Part 10 of the import duty regulations”;
 - (ii) in sub-paragraph (2)—
 - (aa) after “for the purposes of paragraph 64” omit “except sub-paragraph (10)(d)”;
 - (bb) for “or to pay a corresponding amount” substitute “an amount of excise duty or (except for the purposes of paragraph 64(6) and (10)(d)) to pay corresponding amounts”;
- (c) in paragraph 58 (general interpretation and provision for air)—
 - (i) in the heading, omit “and provision for air”;
 - (ii) after sub-paragraph (1)(d), insert—

“(da) “import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018;”;
- (d) in paragraph 64 (guarantees: supplementary rules for the common transit procedure)—
 - (i) in sub-paragraph (8), for “import duty”, substitute “customs debt”;
 - (ii) in sub-paragraph (9)(c) omit “or rail”;
 - (iii) in sub-paragraph (12), for “regulations under TCTA, Schedule 6, paragraphs 6 to 9 about guarantees” substitute “Part 10 of the import duty regulations”.

(3) In Schedule 3 (the United Kingdom transit procedure)—

- (a) in paragraph 4 (formalities for the UK transit procedure)—
 - (i) in sub-paragraph (1), for the first sentence substitute—

“Use of the UK transit procedure for chargeable goods is subject to a Customs declaration made for this purpose and accepted by HMRC, and to the provision of a guarantee—

 - (a) where there is any liability, or potential liability, to pay import duty, but not excise duty, in respect of the goods, in accordance with Part 10 of the import duty regulations; or
 - (b) where there is any liability, or potential liability, to pay both import duty and excise duty in respect of the goods, in accordance with Part 10 of the import duty regulations as modified by sub-paragraph (1C).”;
 - (ii) after sub-paragraph (1B), insert—

“(1C) For the purposes of sub-paragraph (1)(b)—

 - (a) Part 10 of the import duty regulations is modified as follows—

(a) S.I. 2018/1258. Relevant amendments were made by S.I. 2019/486. Paragraph 4(1) of Schedule 3 is amended by regulation 15(4) of S.I. 2019/326. This amendment is not yet in force and is being revoked by regulation 15(5) of these Regulations.

- (i) other than in regulation 97(2), for “import duty”, wherever it appears, regard as substituted “import duty and excise duty”;
- (ii) in regulation 95(1)(a), regard “discharge of the liability” as “discharge of the liability to pay import duty”;
- (iii) after regulation 100(1)(b), regard as inserted—
 - “(ba) where the goods have been placed under a duty suspension arrangement and—
 - (i) all the liability to import duty to which the guarantee relates and, where regulation 95(2) (guarantee in relation to charges) applies, any charges in relation to that liability have been paid in full; or
 - (ii) the potential liability to import duty to which the guarantee relates has been extinguished on the discharge of a special Customs procedure;”;
- (iv) in regulation 100(1)(c)—
 - (aa) in paragraphs (i) and (ii), for “the duty” regard as substituted “the import duty”;
 - (bb) at the end of paragraph (ii), regard “and” as omitted;
 - (cc) at the end of paragraph (iii), for “or” regard as substituted “and” and regard as inserted—
 - “(iv) the part of the specified amount which is equivalent to the amount of the liability, or potential liability, to excise duty is paid in full or the goods to which that part relates have been placed in a duty suspension arrangement; or”; and
- (b) a reference to a “guarantee” in the import duty regulations, wherever it appears, should be construed in accordance with the modifications made by paragraph (a).”;
- (iii) after sub-paragraph (6), insert—
 - “(7) In this paragraph, “duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”;
- (b) in paragraph 10(1)(b), for “import duty” substitute “an amount”;
- (c) in paragraph 12(1) (general provision for the purposes of this Schedule), after “(d),” insert “(da),”.

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

14.—(1) The Customs (Export) (EU Exit) Regulations 2019(a) are amended as follows.

(2) In regulation 2 (general interpretative provisions), in the definition of “export declaration” for “the” substitute “a”.

(3) In regulation 6 (goods declared for a “common export procedure”) in paragraph (3)(b)(iv) for “admissions” substitute “admission”.

(4) In regulation 9 (interpretation of Part)—

- (a) the existing provisions become paragraph (1) of that regulation;
- (b) in that paragraph—
 - (i) after the definition of “accompanied baggage on departure” insert—
 - ““customs and excise airport” has the meaning given by section 21(7) of CEMA 1979;”
 - ;
 - (ii) after the definition of “EIDR records” insert—

(a) S.I. 2019/108, amended by S.I. 2019/486.

- ““excise duty” has the same meaning as in section 49 of the Act;”;
- (iii) after the definition of “personal gifts on export” insert—
- ““pleasure craft” means a vessel which, at the time of its departure from the United Kingdom, is being used for private recreational purposes;
- “port” has the meaning given in section 1 of CEMA 1979;
- “private aircraft” has the meaning given in paragraph 1 of Schedule 1 to the Air Navigation Order 2016;”
- (iv) at the end of the definitions of “simplified export declaration” and “supplementary export declaration” omit “and”;
- (v) at the end of the definition of “simplified export declaration process” insert “; and”
- (vi) at the end insert—
- “small vehicle” means a small vehicle within the meaning given in section 108(1) of the Road Traffic Act 1988, which is—
- (a) used for the purpose of carrying goods in the course of the business of the person who owns or has the right to use the vehicle; and
- (b) where those goods are not being carried under a contract for transportation;”;
- (c) after that paragraph insert—
- “(2) The reference in the definition of “small vehicle” to a person having the right to use a vehicle does not, in relation to a motor vehicle, include a reference to a person whose right to use the vehicle derives only from their having paid, or undertaken to pay, for the use of the vehicle and its driver for a particular journey.”.
- (5) In regulation 16 (goods excluded from export declarations made orally)—
- (a) at the end of paragraph (c), omit “or”;
- (b) at the end of paragraph (d), insert “; or”;
- (c) after paragraph (d), insert—
- “(e) a declaration made under regulation 15(2) in respect of either non-commercial goods or personal gifts on export”.
- (6) After regulation 17 (export declarations made orally by an individual), insert—

“Export declarations that may be made orally or electronically

17A.—(1) Where an individual may make an export declaration orally under Section 2 (export declarations made orally), the individual may instead make an export declaration in accordance with the electronic form specified in the public notice made under regulation 14(1)(a) if all of the following conditions are met—

- (a) the individual making the declaration is a qualifying departing traveller;
- (b) the declaration is made within the period of time specified in a notice published by HMRC;
- (c) the goods are—
- (i) contained within the individual’s accompanied baggage; or
- (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger;
- (d) the goods are not personal gifts or non-commercial goods;
- (e) the value of the goods does not exceed £900;
- (f) the weight of the goods does not exceed 1000 kg;
- (g) the goods are not subject to excise duty; and
- (h) the goods are not subject to a restriction on export imposed under an enactment.

(2) HMRC must publish a notice specifying the period of time in which a declaration must be made for the purposes of this regulation and regulation 21A(b)(a).”.

(7) In regulation 18 (export declarations made orally: certain goods subject to temporary admissions procedure) for “admissions”, in each place it occurs, substitute “admission”.

(8) In regulation 20 (goods excluded from export declarations made by conduct)—

(a) at the end of paragraph (c), omit “or”;

(b) at the end of paragraph (d), insert “; or”;

(c) after paragraph (d), insert—

“(e) a declaration made under regulation 19(2) in respect of either non-commercial goods or personal gifts on export”.

(9) After regulation 21 (export declarations by conduct: certain goods with pedestrians), insert—

“Export declarations that may be made by conduct or electronically

21A. Where an individual may make an export declaration by conduct under Section 3 (export declarations made by conduct), the individual may instead make an export declaration in accordance with the electronic form specified in the public notice made under regulation 14(1)(a) if all of the following conditions are met—

(a) the individual making the declaration is a qualifying departing traveller;

(b) the declaration is made within the period of time specified in a notice published by HMRC under regulation 17A(2);

(c) the goods are—

(i) contained within the individual’s accompanied baggage; or

(ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger;

(d) the goods being exported are not personal gifts or non-commercial goods;

(e) the value of the goods does not exceed £900;

(f) the weight of the goods does not exceed 1000 kg;

(g) the goods are not subject to excise duty; and

(h) the goods are not subject to a restriction on export imposed under an enactment.”.

(10) In regulation 22(1)(a) (export declarations by conduct: certain goods in vehicles) at the beginning insert “except where an individual is making an export declaration by conduct on behalf of another person under regulation 19(2), ”.

(11) In regulation 24 (export declarations by conduct: certain goods subject to temporary admissions procedure)—

(a) for “admissions”, in each place it occurs, including the heading, substitute “admission”;

(b) at the beginning insert—

“(1) This regulation applies where an individual may not make an export declaration by conduct under regulation 21 or 22.”;

(c) the existing provisions become paragraph (2) of that regulation;

(d) in that paragraph, in the words before sub-paragraph (a) after “22(2)” insert “or (5)”;

(e) after that paragraph insert—

“(3) An individual may make an export declaration by the conduct described in regulation 22(5), in respect of goods subject to a temporary admission procedure, if the individual made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure by conduct in accordance with regulation 27A (temporary

(a) Regulation 21A(b) is inserted by regulation 14(9) of these Regulations.

admission procedure: goods imported at RoRo listed locations) of CIDEER 2018, irrespective of whether the Customs declaration was actually made by conduct for that procedure.”.

(12) After regulation 24 (export declarations by conduct: certain goods subject to temporary admissions procedure) insert—

“Export declarations by conduct: pleasure craft

24A.—(1) An individual may make an export declaration by the conduct referred to in paragraph (2) in respect of goods which are a pleasure craft.

(2) The conduct referred to is where the individual leaves United Kingdom waters in the pleasure craft.

Export declarations by conduct: private aircraft

24B.—(1) An individual may make an export declaration by the conduct referred to in paragraph (2) in respect of goods which are a private aircraft if the aircraft leaves the United Kingdom from—

- (a) a customs and excise airport; or
- (b) any other place from which the individual is permitted to depart by HMRC Commissioners under section 21(3) of CEMA 1979.

(2) The conduct referred to is where the individual leaves the United Kingdom in the private aircraft.”.

(13) In regulation 28 (export declarations made orally: consequential provision)—

- (a) in paragraph (2)—
 - (i) in sub-paragraph (a) omit “and”;
 - (ii) at the end of sub-paragraph (b), before the full stop insert “, and”;
 - (iii) after sub-paragraph (b) insert—

“(c) release of the goods to a common export procedure”;
- (b) after paragraph (2) insert—

“(3) Discharge of the goods from a common export procedure is to be treated as occurring on export of the goods from the United Kingdom.

(4) No notification of discharge from a common export procedure is required to be made to the declarant.”.

(14) In regulation 29 (export declarations by conduct: consequential provisions)—

- (a) after paragraph (3) insert—

“(3A) In relation to regulation 24A, the following are (as the case may be) treated as, or deemed as, occurring when the pleasure craft leaves United Kingdom waters—

 - (a) notification of export of the goods;
 - (b) acceptance of the export declaration; and
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.

(3B) In relation to regulation 24B, the following are (as the case may be) treated as, or deemed as, occurring when the private aircraft leaves the United Kingdom—

 - (a) notification of export of the goods;
 - (b) acceptance of the export declaration; and
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.”;
 - (b) in paragraph (4)—

- (i) for “or (3)” substitute “, (3), (3A) or (3B)”;
 - (ii) omit “, or notification of release to”;
 - (iii) for “the common export procedure” substitute “a common export procedure”;
 - (c) in paragraph (5)—
 - (i) in sub-paragraph (a) omit “and”;
 - (ii) for sub-paragraph (b) substitute—
 - “(b) the following are to be treated as occurring on completing the conduct—
 - (i) acceptance of the export declaration; and
 - (ii) release of the goods to a common export procedure; and”;
 - (iii) after sub-paragraph (b) insert—
 - “(c) discharge of the goods from a common export procedure is to be treated as occurring on export of the goods from the United Kingdom.”;
 - (d) in paragraph (6) after “export declaration” insert “, or notification of discharge from a common export procedure.”.
- (15) After regulation 29 (export declarations by conduct: consequential provision), insert—

“Export declarations: miscellaneous consequential provisions

29A.—(1) This regulation applies in respect of goods where an export declaration has been made in an electronic form under regulation 17A or regulation 21A.

(2) Notification of export of the goods is to be deemed as occurring—

(a) if the goods are carried in the accompanied baggage of an individual who is a pedestrian, when the individual enters the last channel of a Customs office available to the individual to make an export declaration prior to departing from the United Kingdom;

(b) if the goods are—

(i) carried by a small vehicle driven by an individual or in which they are a passenger; and

(ii) not being exported from a RoRo listed location,

at the time the vehicle enters the lane past a Customs office where that Customs office is the last office available to the individual to make an export declaration before departure from the United Kingdom and the lane is designated as a lane to be used for the purpose of making an export declaration; and

(c) if the goods are—

(i) carried by a small vehicle driven by an individual or in which they are a passenger; and

(ii) being exported from a RoRo listed location,

at the time the vehicle drives across the boundary of the RoRo listed location.

(3) In relation to this regulation, discharge of the goods from a common export procedure is to be treated as occurring when the goods are exported from the United Kingdom.

(4) “RoRo listed location” has the same meaning as in Part 6.

Further deemed notification of export

29B.—(1) Notification of export of the goods is deemed to have been given at the time the goods are exported if all the conditions specified in paragraph (2), and at least one of the supplementary conditions specified in paragraph (3), are met.

(2) The conditions are—

(a) the goods are being exported by a qualifying departing traveller;

- (b) the goods are—
 - (i) contained within the individual’s accompanied baggage; or
 - (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger; and
 - (c) the goods being exported are not personal gifts or non-commercial goods.
- (3) The supplementary conditions are—
- (a) the value of the goods exceeds £900;
 - (b) the weight of the goods exceeds 1000 kg;
 - (c) the goods are subject to excise duty; or
 - (d) the goods are subject to a restriction on export imposed under an enactment.

Goods not requiring examination

29C.—(1) Subject to paragraph (2), there is no requirement to make goods available for examination if—

- (a) notification of export of the goods is deemed to have been given under regulation 29B(1); and
- (b) the goods are exported from a location specified in a notice published by HMRC.

(2) Paragraph (1) does not apply—

- (a) in cases of a type specified in a notice published by HMRC; or
- (b) if an HMRC officer requires that the goods are made available for examination.

(3) Where paragraph (1) applies, regulation 12(2)(a) (eligibility of persons to make export declarations) applies as if there is that requirement to make the goods available for examination.

(4) Where paragraph (2) applies, a notification for the purposes of regulation 40(5) (obligation to make goods available for examination) is not required except in circumstances which are specified in a notice published by HMRC.

(5) HMRC must publish a notice specifying the matters referred to in paragraphs (1)(b).

(6) HMRC may publish a notice specifying the matters referred to in paragraphs (2)(a) and (4).”.

(16) In regulation 39(2)(a) (export declarations for different types of goods in a consignment) for “import” substitute “export”.

(17) For regulation 47 substitute—

“Amendment or withdrawal of export declarations

47.—(1) A person who has made an export declaration is entitled to withdraw it at any time before the first occurrence of any of the following events—

- (a) an HMRC officer indicating to the person that the officer intends to take steps to verify the export declaration;
- (b) an HMRC officer taking steps to verify the declaration;
- (c) HMRC accepting the declaration.

(2) A person may withdraw an export declaration after an event listed in paragraph (1)(a) to (c) has occurred if—

- (a) a notification to withdraw the declaration is given to an HMRC officer before the end of a period specified in a notice given by HMRC; and
- (b) an HMRC officer consents to the withdrawal.

(3) A person who has made an export declaration is entitled to amend it at any time before the first occurrence of any of the following events—

- (a) an HMRC officer indicating to the person that the officer intends to take steps to verify the export declaration;
 - (b) an HMRC officer taking steps to verify the declaration;
 - (c) where regulation 54 does not apply, HMRC accepting the declaration; or
 - (d) where regulation 54 applies, the RoRo vehicle crossing the boundary of a RoRo listed location.
- (4) A person may amend an export declaration after an event listed in paragraph (3)(a) to (d) has occurred if—
- (a) a notification to amend the declaration is given to an HMRC officer before the end of a period specified in a notice given by HMRC; and
 - (b) an HMRC officer consents to the making of the amendment.
- (5) In this regulation ‘RoRo listed location’ and ‘RoRo vehicle’ have the same meaning as in Part 6.”.

(18) In regulation 54(5) (goods carried by RoRo vehicles to and from RoRo listed locations: modifications in relation to export declarations) for the words “one RoRo listed location for another” substitute “information of a description specified in a notice given by HMRC”.

Amendment of the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019

15.—(1) The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019(a) are amended as follows.

(2) Omit regulation 5(3) (temporary storage facility guarantee requirement).

(3) In regulation 10 (amendment of Part 5), in the text substituted for paragraph (2)(b), for “on or before 30th June 2019” substitute “before the end of the period of six months beginning with exit day”.

(4) For regulation 11(3) (amendment of Part 6), in the text substituted for paragraph (3)(b)(i) for “on or before 30th June 2019” substitute “before the end of the period of six months beginning with exit day”.

(5) Omit regulation 15(4) (transit guarantee requirement).

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

16.—(1) The Excise Goods (Miscellaneous Amendments) (EU Exit) (No.3) Regulations 2019(b) are amended as follows.

(2) For the heading of Chapter 2 of Part 4 substitute “Importation – transitional provisions”.

(3) For regulation 10 (modification of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010) substitute—

“**10.** The application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010(c) to excise goods in respect of which—

- (a) a declaration for the free-circulation procedure or an authorised use procedure has been made (and not amended or withdrawn unless in accordance with the Customs (Import Duty) (EU Exit) Regulations 2018); and

(a) S.I. 2019/326.

(b) S.I. 2019/474.

(c) S.I. 2010/593; amended by S.I. 2011/2225, 2012/2786, 2013/3210, 2015/368, 2019/13, 2019/474 and 2019/975; applied with modifications by S.I. 2010/594; and modified by 2019/474.

- (b) the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is treated as having been given under regulation 4(3B) of the Customs (Import Duty) (EU Exit) Regulations 2018, is modified as set out in this chapter.”.
- (4) For regulation 11(b) (interpretation) substitute—
- “(b) after the definition of “TPDA 1979” regard as inserted—
- ““transitional arrival location” means the place where excise goods are when the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is treated as having been given under regulation 4(3B) of the import duty regulations(a).””.
- (5) In regulation 12 (contravention of conditions or requirements-duty point and persons liable to pay)—
- (a) in paragraph (2), in the wording to be regarded as inserted, for “RoRo” substitute “transitional arrival”; and
- (b) in paragraph (4), in the wording to be regarded as inserted, for “RoRo” substitute “transitional arrival”.
- (6) In regulation 13(b) (time of payment of the duty), in the wording to be regarded as inserted in paragraph (3)(a) for “RoRo” substitute “transitional arrival”.
- (7) In regulation 14 (movements of excise goods from a RoRo location under duty suspension arrangements)—
- (a) in the heading for “RoRo” substitute “transitional arrival”;
- (b) in paragraph (1)—
- (i) in sub-paragraph (a), in the wording to be regarded as inserted, for “RoRo” substitute “transitional arrival”;
- (ii) in sub-paragraph (c)(iii) for the wording to be regarded as inserted substitute—
- “(c) if paragraph (10) applies, a master reference number issued by the Commissioners in respect of the goods further to the customs declaration referred to in that paragraph.”;
- (iii) in sub-paragraph (d)—
- (aa) in the wording to be regarded as inserted as paragraph (10)(a), for “RoRo” substitute “transitional arrival”;
- (bb) in the wording to be regarded as inserted as paragraph (10)(b), for the words “in accordance with regulation 131 of the import duty regulations” substitute “before the goods were imported into the United Kingdom”; and
- (cc) in the wording to be regarded as inserted as paragraph (11), for the words from “for making” to the end substitute “by which the notification required under regulation 4(3C) of the import duty regulations must be given in accordance with regulation 4(3D)(c) of those regulations”; and
- (c) in paragraph (3), in the wording to be regarded as inserted as regulation 60AA—
- (i) in the heading for “RoRo” substitute “transitional arrival”;
- (ii) in paragraph (2) for the words from “printed” to the end substitute “master reference number issued by the Commissioners in respect of the goods further to the customs declaration referred to in regulation 57(10)(b)”;
- (iii) in paragraph (3)(a) before the semi-colon at the end insert “which includes the details of the guarantee required in accordance with regulation 39”;

(a) “Import duty regulations” is to be regarded as meaning the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) pursuant to regulation 11(a) of S.I. 2019/474. Regulation 4(3B) of the import duty regulations was inserted by regulation 8(c) of S.I. 2019/326.

- (iv) in paragraph (6) omit the words “and the electronic” to the end; and
 - (v) in paragraph (7) omit “printed version of the”.
- (8) In regulation 15 (relevant regulations)—
- (a) in paragraph (a), in the regulation to be regarded as inserted, for “RoRo” substitute “transitional arrival”; and
 - (b) in paragraph (b), in the regulation to be regarded as inserted, for “RoRo” substitute “transitional arrival”.

Amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

17.—(1) The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019(a) are amended as follows.

(2) In regulation 6(28)(b) in the text substituted for sub-paragraph (f) replace the words “on 29th March 2020” with “after the end of the period of one year beginning with exit day”.

(3) In regulation 10(2), in the text to be inserted, after “4(3A)” insert “or (3AA)(b)”.

PART 6

Penalties

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

18.—(1) The Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003(c) is amended as follows.

(2) Under the heading “**RoRo vehicles**”, in column 1 of that Schedule(d)—

- (a) under the entry for “The Customs (Import Duty) (EU Exit) Regulations 2018, Chargeable goods destined for RoRo listed locations”, after the entry for regulation 131(6), insert the following entries—

“Chargeable goods destined
for the United Kingdom
subject to an EU customs procedure

<p>Regulation 131A(1) and (2)(e) Where chargeable goods are to be imported into the United Kingdom in a specified manner, a declaration in respect of the goods must be made in accordance with regulation</p>	<p>The person responsible for making the declaration.</p>	<p>£1,000.</p>
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(a) S.I. 2019/486.
 (b) Regulation 4(3AA) is inserted by regulation 11(3)(c) of these Regulations.
 (c) S.I. 2003/3113 amended by S.I. 2009/3164, 2011/2085, 2011/1043, 2011/2534, 2015/636, 2018/483, 2018/1260, 2019/148, 2019/326 and 2019/487.
 (d) As inserted by regulation 5(24) of S.I. 2018/1260.
 (e) Regulation 131A is inserted by regulation 11(23) of these Regulations.

131A(2).

Regulation 131A(3) When required to do so by an HMRC officer, the person who is in possession or control of the goods must produce to the officer evidence that the person took reasonable steps to ensure that regulation 131A(2) had been or would be complied with in respect of the goods.	The person in possession or control of the goods. £1,000.”
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Amendment of the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018

19.—(1) Regulation 5(17) of the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018(a) is amended as follows.

(2) At the beginning of the inserted entries relating to the Customs (Import Duty) (EU Exit) Regulations 2018 under the heading “**Customs Declarations**” insert—

“ Regulation 4A(2)(b) When required to do so by an HMRC officer, the person who is in possession or control of the goods must produce to the officer evidence that the person took reasonable steps to ensure that the person would be informed whether the relevant criteria would be met.	The person in possession or control of the goods. £1,000.”
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4th September 2019

Mike Freer
David Rutley
Two of the Lords Commissioners of Her Majesty’s Treasury

4th September 2019

Jim Harra
Ruth Stanier
Two of the Commissioners for Her Majesty’s Revenue and Customs

(a) S.I. 2018/1260, amended by S.I. 2019/148 and 2019/486.
(b) Regulation 4A is inserted by regulation 11(4) of these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations are made by HMRC Commissioners under the Customs and Excise Management Act 1979 (c. 2) and the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) and the Finance Act 2003. This is an EU Exit statutory instrument.

Part 1 provides for citation and commencement. The Regulations will largely be brought into force by way of a separate statutory instrument made under section 52 of the Act, but certain provisions will be brought into force 21 days after the Regulations are laid.

Part 2 makes provision requiring that, subject to certain exceptions, any Customs declaration for the free-circulation procedure made in respect of fresh bananas must be accompanied by a Banana Weight Certificate. This Part also makes provision for authorisation of persons for the purposes of issuing such certificates.

Part 3 makes provision to maintain the current legislative position that appeal and review arrangements set out in the Finance Act 1994 (c. 9) are to apply in relation to non-customs duty and customs duty matters.

Part 4 amends the Pleasure Craft (Arrival and Report) Regulations 1996 (S.I. 1996/1406) to provide that those Regulations apply to a pleasure craft which arrives in the United Kingdom from a place outside the United Kingdom other than the Isle of Man rather than the customs territory of the European Union.

Part 5 makes amendments to a number of customs EU Exit instruments and consequential amendments to excise regulations. This includes amendments to a number of instruments to modify guarantees provisions so that, where goods on which excise duty may be due are held in temporary storage facilities or declared to certain special customs procedures which relieve or suspend import and excise duty on importation, any guarantee required by HMRC in relation to the goods should be calculated with reference to both the potential import duty and potential excise duty liabilities for the goods. Other amendments relate to the change to exit day.

Regulation 10 amends the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247) to make minor corrections and to give effect to the guarantee changes described above.

Regulation 11 makes miscellaneous amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) (“Import Duty Regulations”) relating to a range of issues including deemed notification of importation in certain cases, use of the simplified Customs declaration process by transitional authorised declarants, commercial goods contained in a traveller’s accompanied baggage and requirements relating to advance declarations.

Regulation 12 amends the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249). The Regulations are amended to allow for Customs guarantees to include amounts of excise of excise duty. The Regulations are further amended to correct a number of errors.

Regulation 13 amends the Customs Transit Procedures (EU Exit) Regulations 2018 (S.I. 2018/1258) to allow for Customs guarantees to include amounts of excise duty and to provide that a guarantee will be required by HMRC for goods carried by rail.

Regulation 14 makes miscellaneous amendments to the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) relating to a range of issues including commercial goods contained in a traveller’s accompanied baggage, declarations by conduct, amendment of declarations and correction of minor errors.

Regulation 16 amends Chapter 2 of Part 4 of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474) in consequence of the amendments made to the Import Duty Regulations 2018 by regulation 11 of these Regulations.

Regulations 15 and 17 make minor, miscellaneous and consequential amendments to the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326) and the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486).

Part 6 makes amendments to penalties in consequence of the amendments in Part 5.

The Regulations will be covered by an overarching HMRC impact assessment (third edition) which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

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