
STATUTORY INSTRUMENTS

2019 No. 1215

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

PART 5

Miscellaneous amendments

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

13.—(1) The Customs Transit Procedures (EU Exit) Regulations 2018^{M1} are amended as follows.

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

^{F1}(a)

(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 [^{F2} 29(1D) and 64(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)—

^{F3}(i)

^{F4}(ii)

(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—

(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),”.

Textual Amendments

- F1** Reg. 13(2)(a) omitted (31.12.2020) by virtue of [The Customs Transit Procedures \(Amendment, etc\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1491\)](#), regs. 1, **3(a)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F2** Words in reg. 13(2)(b)(ii)(bb) substituted (31.12.2020) by [The Customs Transit Procedures \(Amendment, etc\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1491\)](#), regs. 1, **3(b)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F3** Reg. 13(2)(d)(i) omitted (31.12.2020) by virtue of [The Customs Transit Procedures \(Amendment, etc\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1491\)](#), regs. 1, **3(c)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F4** Reg. 13(2)(d)(ii) omitted (31.12.2020) by virtue of [The Customs Transit Procedures \(Amendment, etc\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1491\)](#), regs. 1, **3(c)**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I1** Reg. 13 not in force at made date, see reg. 1(2)
- I2** Reg. 13 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

- M1** [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.

Changes to legislation:

There are currently no known outstanding effects for the The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019, Section 13.