
STATUTORY INSTRUMENTS

2019 No. 1219

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs Safety and Security Procedures
(EU Exit) (No. 2) Regulations 2019**

Made - - - - 4th September 2019

Laid before Parliament 5th September 2019

Coming into force in accordance with regulation 1(2)

The Commissioners for Her Majesty's Revenue and Customs make these Regulations exercising their powers in section 8(1) of the European Union (Withdrawal) Act 2018 ^{M1}.

They consider these Regulations appropriate to prevent, remedy or mitigate (a) any failure of retained EU law to operate effectively, or (b) any other deficiency in retained EU law, in either case arising from the withdrawal of the United Kingdom from the EU.

They declare that they are of the opinion that, by reason of urgency, it is necessary to make these Regulations without a draft of the instrument being laid before, and approved by a resolution of, each House of Parliament.

Marginal Citations

M1 2018 c. 16. Section 20(1) provides that in the Act the Commissioners for Her Majesty's Revenue and Customs are included in the expression "Minister of the Crown".

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2019.

(2) They come into force on exit day ^{M2}.

(3) They do not have effect in relation to the movement of goods between Northern Ireland and the Republic of Ireland or the reverse.

*Status: This version of this Instrument contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the The Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2019. (See end of Document for details)*

Commencement Information

I1 Reg. 1 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

Marginal Citations

M2 The meaning of “exit day” is assigned by the [Interpretation Act 1978 \(c. 30\), Schedule 1](#) as amended by the European Union (Withdrawal) Act 2018, Schedule 8, paragraphs 18 and 22(e) and [S.I. 2018/808](#), and assigned by section 20(1) to (5) of the latter Act and [S.I. 2019/859](#).

Modification of Regulation (EU) No 952/2013 laying down the Union Customs Code

2.—(1) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ^{M3} is amended as follows.

(2) Insert after Article 263(4)—

“5. For the purposes of paragraph 3(a), a “customs declaration” includes an export declaration pursuant to regulations under the Taxation (Cross-border Trade) Act 2018 ^{M4}, section 35.”.

Commencement Information

I2 Reg. 2 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

Marginal Citations

M3 The Union Customs Code and its Delegated and Implementing Regulations constitute direct EU legislation forming part of the law of the United Kingdom under the European Union (Withdrawal) Act 2018, section 3 except so far as imposing or otherwise applying in relation to any EU customs duty as mentioned in the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), Schedule 7, paragraph 1\(1\)](#). It was modified by [S.I. 2019/715](#).

M4 [2018 c. 22](#). The regulations in question are [S.I. 2019/108](#).

Modification of Commission Delegated Regulation (EU) 2015/2446 supplementing certain provisions of the Union Customs Code

- 3.—^{F1}(1)
- ^{F2}(2)
- ^{F3}(3)
- ^{F4}(4)

F1 Reg. 3(1) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2020 \(S.I. 2020/1613\)](#), [regs. 1\(2\), 3](#)

F2 Reg. 3(2) revoked (31.12.2020 immediately before IP completion day) by [The Customs Safety, Security and Economic Operators Registration and Identification \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1379\)](#), [regs. 1\(3\), 7\(2\)](#)

Status: This version of this Instrument contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the The Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2019. (See end of Document for details)

- F3** Reg. 3(3) revoked (31.12.2020 immediately before IP completion day) by The Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1379), regs. 1(3), **7(2)**
- F4** Reg. 3(4) revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2020 (S.I. 2020/1613), regs. 1(2), **3**

PROSPECTIVE

Amendment of the Customs Safety and Security Procedures (EU Exit) Regulations 2019

^{F5}**4.**

- F5** Reg. 4 revoked (31.12.2020 immediately before IP completion day) by The Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1379), regs. 1(3), **7(2)**

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

Status: *This version of this Instrument contains provisions that are prospective.*
Changes to legislation: *There are currently no known outstanding effects for the The Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2019. (See end of Document for details)*

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers conferred by section 8(1) of the European Union (Withdrawal) Act 2018 (c. 16) in order to address failures of retained EU law to operate effectively and other deficiencies (in particular under sections 8(2)(a), 8(2)(b), 8(2)(g) and 8(3)(a)) arising from the withdrawal of the United Kingdom from the European Union.

These Regulations make amendments to legislation in the field of customs safety and security procedures to ensure that those procedures continue to operate effectively in the context of the United Kingdom no longer being a member of the European Union. The Regulations make provision in relation to waivers and time-limits during a transitional period and in relation to combining declarations.

This instrument 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>.

Status:

This version of this Instrument contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the The Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2019.