
STATUTORY INSTRUMENTS

2019 No. 140

The Customs (Consequential Amendments) (EU Exit) Regulations 2019

Amendment of the Customs Traders (Accounts and Records) Regulations 1995

4.—(1) The Customs Traders (Accounts and Records) Regulations 1995⁽¹⁾ are amended as follows.

(2) In regulation 2(1)—

(a) omit the definition of “the Commission Regulation”;

(b) after the definition of “the Act” insert—

““the export regulations” means the Customs (Export) (EU Exit) Regulations 2019⁽²⁾;

“the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018;

“the special procedures regulations” means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018⁽³⁾

(c) after the definition of “customs trader” insert—

“outward processing declaration” means a declaration of goods for “an outward processing procedure” within the meaning given in section 36(2) of the Taxation (Cross-border Trade) Act 2018.”.

(3) In regulation 4—

(a) for paragraph (1) substitute—

“(1) Subject to paragraph (2), a customs trader required by regulation 32(1)(b) of the import duty regulations to make a supplementary Customs declaration must keep and preserve a copy of every such supplementary Customs declaration made by him or on his behalf and a copy of every simplified Customs declaration so made.”;

(b) after paragraph (1) insert—

“(1A) Subject to paragraph (2), a customs trader required to make a supplementary export declaration—

(a) by regulation 33(1)(b) of the export duty regulations; or

(b) by virtue of regulation 13A of the special procedures regulations⁽⁴⁾,

must keep and preserve a copy of every such supplementary export declaration made by him or on his behalf and a copy of every simplified export declaration so made.”;

(c) in paragraph (2)—

(i) after “paragraph (1)” insert “or (1A)”; and

(1) [S.I. 1995/1203](#), amended by [S.I. 2011/1043](#).

(2) [S.I. 2019/108](#).

(3) [S.I. 2018/1249](#), amended by [S.I. 2019/108](#).

(4) Regulation 13A was inserted by regulation 60(3) of the Customs (Export) (EU Exit) Regulations 2019 ([S.I. 2019/108](#)).

- (ii) for “that paragraph” substitute “the paragraph in which the reference to the trader is made”;
- (d) in paragraph (3) for “using a data-processing technique” substitute “in an electronic form or submitted, or otherwise made available to HMRC, electronically”;
- (e) in paragraph (4)—
 - (i) omit the definition of “data-processing technique”;
 - (ii) omit the definition of “simplified declaration”;
 - (iii) insert—
 - ““simplified Customs declaration” has the meaning given by regulation 14 of the import duty regulations;
 - “simplified export declaration” has the meaning given by regulation 33(3) of the export regulations, including as that provision is applied to an outward processing declaration by regulation 13A of the special procedures regulations.”.
- (4) For regulation 6(2) substitute—
 - “(2) In this regulation “customs declaration” means—
 - (a) a declaration of goods for a Customs procedure for the purposes of section 3(1) of the Taxation (Cross-border Trade) Act 2018;
 - (b) an outward processing declaration; or
 - (c) an export declaration within the meaning given in regulation 2 of the export duty regulations.”.