
STATUTORY INSTRUMENTS

2019 No. 486

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

Declarations, trade remedies, cessation of EU customs law

- 6.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018 are amended as follows.
- (2) In regulation 4(5)—
- (a) for “notice” substitute “ notification ”;
 - (b) after “baggage” insert “ and personal gifts ”; and
 - (c) omit sub-paragraph (b) and the “and” immediately preceding it.
- (3) In regulation 14—
- (a) after the definition of “EIDR records” insert—
““imported at a RoRo listed location” includes treated as imported into the United Kingdom by article 5(2) of the Channel Tunnel (Customs and Excise) Order 1990 ^{M1}.”;
 - (b) in the definition of “Oral or By conduct list”, for “version 1, dated 27 November 2018” substitute “ version 2, dated 1 March 2019 ”;
 - (c) after the definition of “Oral or By conduct list” insert—
““RoRo listed location” has the meaning given by regulation 130(1);
“RoRo vehicle” has the meaning given by regulation 129.”.
- (4) In regulation 17—
- (a) in paragraph (1) for “and (3)” substitute “ , (3) and (5) ”;
 - (b) after paragraph (4) insert—
[^{F1}“(5) A Customs declaration may not be made orally where—
(a) the goods—
(i) are imported at a RoRo listed location; and
(ii) are carried by a RoRo vehicle; or
(b) the goods are unaccompanied chargeable goods imported at an other listed location.”].
- (5) In regulation 24—
- (a) in paragraph (1), at the beginning insert “ Subject to paragraph (1A), ”;
 - (b) after paragraph (1), insert—
“(1A) Paragraph (1) does not apply where the goods are liable on import to value added tax or any excise duty.”.
- (6) In regulation 25—
- (a) in paragraph (1) for “paragraph (4)” substitute “ paragraphs (1A) and (4) ”;
 - (b) after paragraph (1) insert—

“(1A) Paragraph (1) does not apply where the goods are imported at a RoRo listed location.

(1B) Subject to paragraph (4), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3A) in respect of the goods listed in Part D (miscellaneous goods) [F2 of the Oral or By conduct list] if—

- (a) the goods are imported at a RoRo listed location; 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.

(1C) Paragraphs (1) and (1B) do not apply where the goods are liable on import to value added tax or any excise duty.”;

(c) in paragraph (2)—

- (i) at the end of sub-paragraph (a) omit “and”,
- (ii) at the end of sub-paragraph (b) after the semi-colon insert “ , and ”,
- (iii) after sub-paragraph (b) insert—

“(c) the vehicle is the goods or the goods are carried by the vehicle.”;

(d) after paragraph (3) insert—

“(3A) The conduct referred to in paragraph (1B) is where—

- (a) in the case of goods arriving at such part of the Cheriton Channel Tunnel Terminal at Folkestone, Kent as may be listed under regulation 130(1) (“Cheriton”)—
 - (i) the individual drives a vehicle in a lane past a Customs office, or the individual allows himself or herself to be carried in a vehicle which is so driven;
 - (ii) the vehicle is the goods or the goods are carried by the vehicle; and
 - (iii) that Customs office is located in that part of the territory of France situated at Coquelles approved as a customs approved area under article 3(1) of the Channel Tunnel (Customs and Excise) Order 1990; or
- (b) in the case of goods arriving at any other RoRo listed location—
 - (i) the individual disembarks from a vessel at the RoRo listed location by driving a vehicle, or allowing himself or herself to be carried in a vehicle which is so driven; and
 - (ii) the vehicle is the goods or the goods are carried by the vehicle.”;

(e) in paragraph (4)—

- (i) after “paragraph (1)” insert “ or (1B) ”,
- (ii) for “carried in” substitute “ carried by ”.

(7) After regulation 26 insert—

“Free-circulation procedure: goods imported at RoRo listed locations

26A.—(1) An individual may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of the goods listed in Part A (miscellaneous goods) of the Oral or By conduct list if—

- (a) the goods are imported at a RoRo listed location;
- (b) the goods are carried by a RoRo vehicle; and

- (c) 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 25(3A).”.
- (8) In regulation 27—
 - ^{F3}(a)
 - (b) in paragraph (3)—
 - (i) after “a temporary admission procedure” omit “by the conduct described in regulation 25(2)”,
 - (ii) after “the declaration is made” insert—
 - ^{F4}“by the conduct described in—
 - (a) where the goods are imported at a RoRo listed location, regulation 25(3A);
 - (b) where the goods are imported at an other listed location, regulation 25(3B);
 - or
 - (c) in any other case, regulation 25(2).”].
- (9) After regulation 27 insert—

“Temporary admission procedure: goods imported at RoRo listed locations

- 27A.**—(1) This regulation applies where goods are—
 - (a) imported at a RoRo listed location; and
 - (b) carried by a RoRo vehicle.
- (2) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (3) in respect of goods which are—
 - (a) referred to in regulation 20(2) (temporary admission procedure: packaging, broadcast equipment and disaster relief material); or
 - (b) listed in Part B (miscellaneous goods) of the Oral or By conduct list, 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.
- (3) The conduct referred to in paragraph (2) is that described in regulation 25(3A).”.
- (10) In regulation 29—
 - (a) for paragraph (2) substitute—
 - “(2) In relation to regulations 24, 25 [^{F5}, 26A and 26D]—
 - (a) notification of importation of the goods is to be treated as occurring, as the case may be—
 - (i) on entering the channel of a Customs office;
 - (ii) on entering the lane past a Customs office; ^{F6}...
 - (iii) on disembarkation from the vessel; [^{F7} or]
 - ^{F8}(iv) on loading goods, or allowing goods to be loaded, onto a vehicle in accordance with regulation 25(3B)(b); and]
 - (b) acceptance of the Customs declaration and discharge of the goods from the free-circulation procedure are to be treated as occurring, as the case may be—
 - (i) on exiting the channel;
 - (ii) on exiting the lane; or

- (iii) on the individual driving the vehicle across the boundary of the RoRo listed location [^{F9}or other listed location], or allowing himself or herself to be carried in the vehicle which is so driven.”;
- (b) in paragraph (5), before “Where a Customs declaration” insert “ Subject to paragraph (5A) ”;
- (c) after paragraph (5) insert—
 - “(5A) Where a Customs declaration for a temporary admission procedure is made in relation to goods imported at a RoRo listed location by conduct as provided by regulation 27 [^{F10}, 27A or 27D]—
 - (a) notification of importation of the goods is to be treated as occurring, as the case may be—
 - (i) on entering the lane past a Customs office; ^{F11}...
 - (ii) on disembarking from the vessel; [^{F12}or] and
 - ^{F13}(iii) on loading goods, or allowing goods to be loaded, onto a vehicle in accordance with regulation 23(3B)(b);]
 - (b) acceptance of the Customs declaration is to be treated as occurring, as the case may be—
 - (i) on exiting the lane; or
 - (ii) on the individual driving the vehicle across the boundary of the RoRo listed location [^{F14}or other listed location], or allowing himself or herself to be carried in the vehicle which is so driven.”;
- (d) in paragraph (6) after “paragraph (5)” insert “ or (5A) ”.
- (11) In regulation 32, omit paragraphs (4) to (7).
- ^{F15}(12)
- ^{F16}(13)
- (14) Omit regulation 33(4).
- (15) In regulation 34(1), for “a particular” substitute “ any particular ”.
- ^{F17}(16)
- (17) In the heading to regulation 39, insert at the end “: **personal gifts and non-commercial goods**”.
- (18) In regulation 39—
 - (a) at the end of paragraph (1)(b) insert “ and ”;
 - (b) omit paragraph (1)(d) and the “and” immediately preceding it;
 - (c) in paragraph (3)(b) before “where the individual is driving” insert “ subject to paragraph (9) ”;
 - (d) after paragraph (7) insert—
 - “(8) Paragraph (9) applies where—
 - (a) the goods are to be imported at a RoRo listed location; and
 - (b) the individual is driving, or being driven in, a vehicle carrying the goods.
 - (9) Where this paragraph applies, notification of discharge of the goods from the free-circulation procedure is to be treated as occurring when the individual drives the vehicle across the boundary of the RoRo listed location.”.

(19) After regulation 39, insert—

[^{F18}“CHAPTER 5A Other advance declarations by qualifying travellers]

Mandatory advance ^{F19} ... declarations by qualifying travellers: other chargeable goods

39A.—(1) Subject to paragraph (3), this regulation applies in respect of goods other than personal gifts or non-commercial goods imported by an individual who is a qualifying traveller contained within the individual's accompanied baggage or carried by a small vehicle driven by the individual, or in which the individual is a passenger, where—

- (a) the value of the goods exceeds [^{F20}£1,500];
- (b) the weight of the goods exceeds 1000 kg;
- (c) the goods are subject to excise duty; or
- (d) the goods are specified as controlled goods in a notice published by HMRC.

(2) HMRC must publish a notice specifying goods as controlled goods.

(3) This regulation does not apply if a Customs declaration may be made, or is deemed as made, in respect of the goods under—

- (a) regulation 27 (temporary admission procedure: miscellaneous goods);
- (b) regulation 27A (temporary admission procedure: RoRo listed locations);
- (c) paragraph 1 of Schedule 1 (the common transit procedure) to the Customs Transit Procedures (EU Exit) Regulations 2018;
- (d) paragraph 3 of Schedule 2 (the TIR transit procedure) to those Regulations; or
- (e) paragraph 4(1A) of Schedule 3 (the UK transit procedure) to those Regulations ^{M2}.

(4) A Customs declaration must be made ^{F21} ... in respect of the goods ^{F22}....

^{F23}(5)

(6) Notification of importation of the goods [^{F24}is deemed to] be given with the Customs declaration.

^{F23}(7)

(8) When required to do so by an HMRC officer, the qualifying traveller must produce evidence of compliance with paragraph (4).

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

^{F23}(10)

(11) In paragraph (1) and regulation 39B—

“excise duty” has the same meaning as in section 49 of the Act;

“small vehicle” has the same meaning as in section 108(1) of the Road Traffic Act 1988

^{M3}

Voluntary advance ^{F25} ... declarations by qualifying travellers: other chargeable goods

39B.—(1) This regulation applies in respect of goods other than personal gifts or non-commercial goods imported by an individual who is a qualifying traveller contained within the individual's accompanied baggage or carried by a small vehicle driven by the individual, or in which the individual is a passenger, where—

- (a) the value of the goods does not exceed [^{F26}£1,500];

- (b) the weight of the goods does not exceed 1000 kg;
- (c) the goods are not subject to excise duty;
- (d) the goods are not specified as controlled goods in a notice published by HMRC; and
- (e) the goods are imported into the United Kingdom at a specified location.

(2) HMRC must publish a notice specifying locations for the purposes of this regulation.

(3) A Customs declaration may be made for the free-circulation procedure in respect of the goods in accordance with the ^{F25}... form specified in a public notice made under paragraph 4(a) of Schedule 1 to the Act [^{F27}no earlier than the fourth day before the day the qualifying traveller reasonably expects will be the one on which the goods are imported into the United Kingdom, and no later than immediately before they are so imported].

^{F28}(4)

(5) Notification of importation of the goods [^{F29}is deemed to] be given with the Customs declaration.

^{F28}(6)

(7) When required to do so by an HMRC officer, the qualifying traveller must produce evidence of compliance with paragraph (3).

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

(20) After regulation 53 insert—

“Trade remedy repayment investigations

53A.—(1) Paragraph (2) applies where—

- (a) a person has paid import duty attributable to the imposition of an anti-dumping amount or countervailing amount specified in a notice made by the Secretary of State under section 13 of the Act;
- (b) the relevant dumping margin or amount of the subsidy has been eliminated or reduced to a level which is lower than the amount specified in the notice made by the Secretary of State under section 13 of the Act; and
- (c) the application to conduct a repayment investigation under regulation 89 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 ^{M4} was made no later than 6 months after the end of the importation period to which the application related.

(2) The amount of repayment determined to be due pursuant to regulation 89 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 at the conclusion of the repayment investigation is the amount which may be repaid.

[^{F30}(3) For the purposes of this regulation—

- (a) an “importation period” is any continuous six month period commencing on—
 - (i) the day after the date on which the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 commence;
 - (ii) the day after the period in paragraph (i) terminates;
 - (iii) the anniversary of the day in paragraphs (i) or (ii);
- (b) a “notice made by the Secretary of State under section 13 of the Act” includes a notice made by the Secretary of State under—

- (i) regulation 96A(1) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019;
- (ii) regulation 101C(2)(a) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019.”].

(21) In regulation 86—

- (a) in paragraph (1)(b), for “was treated” substitute “ is treated ”;
- (b) in paragraphs (1)(c), (2)(c) and (3)(b), for “of the date” substitute “ from the date ” in each place;
- (c) in paragraph (3)(b), insert a full-stop at the end;
- (d) in paragraph (4)(a), for “references to conditions” substitute “ reference to conditions ”.

(22) In regulation 92(4), for “references to conditions” substitute “ reference to conditions ”.

^{F31}(23)

(24) After regulation 105 insert—

“Goods not regarded as domestic goods: goods in UK sector of the continental shelf

105A.—(1) For the purposes of Part 1 of the Act, goods put to a specified authorised use in the UK sector of the continental shelf in accordance with regulation 33(3)(a) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 ^{M5} are not to be regarded as domestic goods on the discharge of the authorised use procedure if the goods remain in the UK sector of the continental shelf.

(2) In paragraph (1), “the UK sector of the continental shelf” has the meaning given in regulation 33(7) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 ^{M6}.”.

(25) For regulation 131(1) substitute—

“(1) Paragraph (2) applies where—

- (a) chargeable goods to be imported are carried by a RoRo vehicle which is boarded onto a train or vessel destined for a RoRo listed location; and
- (b) the goods are not—
 - (i) goods that may be declared under—
 - (aa) regulation 26A (free-circulation procedure: goods imported at RoRo listed locations);
 - (bb) regulation 27 (temporary admission procedure miscellaneous goods – by conduct declarations), by virtue of paragraph [^{F32}(1)(b) or (c) or (3)] of that regulation; or
 - (cc) regulation 27A (temporary admission procedure: goods imported at RoRo listed locations); or
 - (ii) imported by an entity designated as a universal service provider under section 35(1) of the Postal Services Act 2011 ^{M7}.”.

(26) In regulation 137(1)(b) and (c), for “take of” substitute “ take ” in both places.

^{F33}(27)

(28) In regulation 155(2)—

- (a) after “UCC applies;” insert “ or ”;
- (b) for sub-paragraph (f) substitute—

“(f) where the goods are subject to a special procedure [^{F34}after the end of the period of one year beginning with [^{F35}IP completion day]].”;

(c) omit sub-paragraph (g).

^{F36}(29)

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| F1 | Words in reg. 6(4)(b) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(a) ; S.I. 2020/1643, reg. 2, Sch. |
| F2 | Words in reg. 6(6)(b) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(b) ; S.I. 2020/1643, reg. 2, Sch. |
| F3 | Reg. 6(8)(a) omitted (31.12.2020) by virtue of The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(c) ; S.I. 2020/1643, reg. 2, Sch. |
| F4 | Words in reg. 6(8)(b)(ii) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(d) ; S.I. 2020/1643, reg. 2, Sch. |
| F5 | Words in reg. 6(10)(a) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(e)(i) ; S.I. 2020/1643, reg. 2, Sch. |
| F6 | Word in reg. 6(10)(a) omitted (31.12.2020) by virtue of The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(e)(ii) ; S.I. 2020/1643, reg. 2, Sch. |
| F7 | Word in reg. 6(10)(a) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(e)(iii) ; S.I. 2020/1643, reg. 2, Sch. |
| F8 | Word in reg. 6(10)(a) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(e)(iv) ; S.I. 2020/1643, reg. 2, Sch. |
| F9 | Words in reg. 6(10)(a) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(e)(v) ; S.I. 2020/1643, reg. 2, Sch. |
| F10 | Words in reg. 6(10)(c) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(f)(i) ; S.I. 2020/1643, reg. 2, Sch. |
| F11 | Word in reg. 6(10)(c) omitted (31.12.2020) by virtue of The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(f)(ii) ; S.I. 2020/1643, reg. 2, Sch. |
| F12 | Word in reg. 6(10)(c) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(f)(iii) ; S.I. 2020/1643, reg. 2, Sch. |
| F13 | Words in reg. 6(10)(c) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(f)(iv) ; S.I. 2020/1643, reg. 2, Sch. |
| F14 | Words in reg. 6(10)(c) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), 6(2)(f)(v) ; S.I. 2020/1643, reg. 2, Sch. |
| F15 | Reg. 6(12) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), 7(2)(a) |
| F16 | Reg. 6(13) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), 7(2)(b) |

- F17** Reg. 6(16) omitted (31.10.2019) by virtue of The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(3)(b), **9(2)(b)**
- F18** Words in reg. 6(19) inserted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(3)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F19** Word in reg. 6(19) omitted (31.12.2020) by virtue of The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(3)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F20** Sum in reg. 6(19) substituted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(3)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F21** Words in reg. 6(19) omitted (31.12.2020) by virtue of The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(3)(d)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F22** Words in reg. 6(19) omitted (31.12.2020) by virtue of The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(3)(d)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F23** Words in reg. 6(19) omitted (31.12.2020) by virtue of The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(3)(e)**; S.I. 2020/1643, reg. 2, Sch.
- F24** Words in reg. 6(19) substituted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(3)(f)**; S.I. 2020/1643, reg. 2, Sch.
- F25** Word in reg. 6(19) omitted (31.12.2020) by virtue of The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(4)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F26** Sum in Reg. 6(19) substituted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(4)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F27** Words in reg. 6(19) substituted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(4)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F28** Words in reg. 6(19) omitted (31.12.2020) by virtue of The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(4)(d)**; S.I. 2020/1643, reg. 2, Sch.
- F29** Words in reg. 6(19) substituted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **6(4)(e)**; S.I. 2020/1643, reg. 2, Sch.
- F30** Words in reg. 6(20) substituted (31.10.2019) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(3)(b), **9(2)(c)**
- F31** Reg. 6(23) omitted (1.10.2020) by virtue of The Customs (Bulk Customs Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/967), regs. 1(3), **10(2)**
- F32** Words in reg. 6(25) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **6(2)(g)**; S.I. 2020/1643, reg. 2, Sch.
- F33** Reg. 6(27) omitted (30.12.2020) by virtue of The Customs (Transitional) (EU Exit) Regulations 2020 (S.I. 2020/1449), regs. 1(3), **16(2)(a)**
- F34** Words in reg. 6(28)(b) substituted (3.10.2019) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(3)(f), **17(2)**
- F35** Words in reg. 6(28)(b) substituted (30.12.2020) by The Customs (Transitional) (EU Exit) Regulations 2020 (S.I. 2020/1449), regs. 1(3), **16(2)(b)**
- F36** Reg. 6(29) omitted (30.12.2020) by virtue of The Customs (Transitional) (EU Exit) Regulations 2020 (S.I. 2020/1449), regs. 1(3), **16(2)(c)**

Commencement Information

- I1** Reg. 6 not in force at made date, see reg. 1(3)
- I2** Reg. 6 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M1** S.I. 1990/2167. There are amending instruments, but none is relevant.
- M2** Inserted by regulation 8(3)(d) of these Regulations.
- M3** 1988 c. 52; the definition of “small vehicle” was inserted by S.I. 1996/1974.
- M4** S.I. 2019/450.
- M5** Regulation 33(3)(a) is amended by regulation 7(8) of these Regulations.
- M6** Regulation 33(7) is inserted by regulation 7(9) of these Regulations.

Changes to legislation: There are currently no known outstanding effects for the The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019, Section 6. (See end of Document for details)

M7 2011 c. 5. There is an amendment to section 35, but it is not relevant.

Changes to legislation:

There are currently no known outstanding effects for the The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019, Section 6.