STATUTORY INSTRUMENTS

2020 No. 1449

EXITING THE EUROPEAN UNION
CUSTOMS

The Customs (Transitional) (EU Exit) Regulations 2020

Made - - - -	*8th December 2020*
Laid before the House of Commons - - - -	*9th December 2020*

Coming into force in accordance with regulation 1

The Treasury, in exercise of the powers conferred by sections 32(1) and (8), 33(8), 52(2) and 56(1), (3), (5)(b) and (7) of the Taxation (Cross-border Trade) Act 2018 [M1], make these Regulations.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury 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.

Marginal Citations

M1 2018 c. 22.

PART 1 U.K.

Introductory Provisions

Citation and commencement U.K.

1.—(1) These Regulations may be cited as the Customs (Transitional) (EU Exit) Regulations 2020.

(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 30th December 2020—

(a) this regulation;

(b) regulation 14 (amendment of the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019);

(c) regulation 16 (amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019); and

(d) regulation 17 (amendment of the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019).

Commencement Information

I1 Reg. 1 in force at 30.12.2020, see **reg. 1(3)(a)**

Interpretation U.K.

2. In these Regulations —

"the Act" means the Taxation (Cross-border Trade) Act 2018;

"the EU Customs Code" means—

(a) the UCC;

(b) the IA;

(c) 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 as it has effect in domestic law immediately prior to IP completion day; and

(d) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 as it has effect in domestic law immediately prior to IP completion day;

"EUCL" means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Act;

"HMRC" means Her Majesty's Revenue and Customs;

"the IA" means Commission Implementing Regulation (EU) 2015/2447 of 24 November 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 as it has effect in domestic law immediately prior to IP completion day;

"the import duty regulations" means the Customs (Import Duty) (EU Exit) Regulations 2018 [M2];

"non-Union goods" has the same meaning as it has in Article 5(24) of the UCC;

"the special procedure regulations" means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 [M3];

"the UCC" means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as it has effect in domestic law immediately prior to IP completion day;

"Union goods" has the same meaning as it has in Article 5(23) of the UCC.

Commencement Information

I2 Reg. 2 not in force at made date, see **reg. 1(2)**

I3 Reg. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M2 S.I. 2018/1248. Relevant amending instruments are S.I. 2019/108, 2019/326, 2019/486, 2019/1215 and 2019/1346.

M3 S.I. 2018/1249. Relevant amending instruments are S.I. 2019/108, 2019/326, 2019/486 and 2019/1215.

Savings for the purposes of the EU withdrawal agreement U.K.

3.—(1) Where Part Three of the EU withdrawal agreement provides for customs legislation to apply in relation to goods in the United Kingdom on or after IP completion day the cessation or amendment of that legislation under Schedule 7 to the Act does not apply; and for these purposes only—

(a) provision corresponding to that made by or under section 5 of the European Communities Act 1972 [M4] has effect so far as relevant to Article 49 of that agreement; and

(b) domestic customs legislation, as it has effect immediately prior to IP completion day, continues to have effect on and after IP completion day for the purposes of enforcing and collecting a customs debt or fulfilling an obligation in accordance with that agreement.

(2) In this regulation —

"customs legislation", without more, means—

(a) the legislation listed at Article 5(2) of the UCC; and

(b) domestic customs legislation;

"domestic customs legislation" means provision contained in or made under—

(a) the Customs and Excise Duties (General Reliefs) Act 1979; [M5]

(b) the Customs and Excise Management Act 1979 [M6];

(c) Part 1 of the Finance Act 1994 [M7];

(d) Part 3 of the Finance Act 2003 [M8]; and

(e) the Borders, Citizenship and Immigration Act 2009 [M9].

Commencement Information

I4 Reg. 3 not in force at made date, see **reg. 1(2)**

I5 Reg. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M4 Section 5 of the European Communities Act 1972 (c. 68) was repealed by section 1 of the European Union (Withdrawal) Act 2018 (c. 16).

M5 1979 c. 3, variously amended since enactment.

M6 1979 c. 2, variously amended since enactment.

M7 1994 c. 9, variously amended since enactment.

M8 2003 c. 14, variously amended since enactment.

M9 2009 c. 11, variously amended since enactment.

Notices U.K.

4.—(1) Any reference in these Regulations to a notice published by HMRC is to a notice published by the Commissioners for Her Majesty's Revenue and Customs, in such manner as the person giving the notice considers appropriate for the purposes of that provision.

(2) A notice published by HMRC under these Regulations may make different provision for different cases or different purposes.

Commencement Information

I6 Reg. 4 not in force at made date, see **reg. 1(2)**

I7 Reg. 4 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

PART 2 U.K.

Ongoing customs arrangements

CHAPTER 1 U.K.

Union Goods

Union goods regarded as domestic goods U.K.

5. Goods subject to Article 47 of the EU withdrawal agreement are to be treated as domestic goods for the purposes of Part 1 of the Act from the end of the movement referred to in that Article where that movement ends in the United Kingdom.

Commencement Information

I8 Reg. 5 not in force at made date, see **reg. 1(2)**

I9 Reg. 5 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Time of start of a movement of goods U.K.

6.—(1) For the purposes of Article 47 of the EU withdrawal agreement the following movements start at the time specified in a notice published by HMRC—

(a) goods moving from the Customs territory of the Union to the Customs territory of the United Kingdom;

(b) goods moving from Great Britain to Northern Ireland; and

(c) goods moving from Northern Ireland to Great Britain.

(2) HMRC must publish a notice under paragraph (1).

Commencement Information

I10 Reg. 6 not in force at made date, see **reg. 1(2)**

I11 Reg. 6 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Requirement to provide evidence U.K.

7.—(1) An HMRC officer may notify any person who claims that goods are subject to Article 47 of the EU withdrawal agreement to provide evidence that—

(a) the movement of the goods to Great Britain **[**[F1]or Northern Ireland**]** started before IP completion day; and

(b) the goods are Union goods.

(2) The evidence must be of the type and form provided by Article 47(2) of the EU withdrawal agreement.

(3) HMRC may publish a notice specifying the form in which the evidence is to be provided.

(4) HMRC must in, or with, the notification state when compliance is due by.

(5) A notification given under this regulation must be in writing.

(6) Where a person fails to provide evidence in relation to the goods as required by this regulation the goods are to be treated as chargeable goods under Part 1 of the Act.

(7) In this regulation "HMRC officer" means an officer of Revenue and Customs.

[[F2](8) Paragraph (6) does not apply to goods removed to Great Britain from Northern Ireland.**]**

Textual Amendments

F1 Words in reg. 7(1)(a) inserted (31.12.2020) by The Customs (Modification and Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1629), regs. 1(2), **5(2)(a)**

F2 Reg. 7(8) inserted (31.12.2020) by The Customs (Modification and Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1629), regs. 1(2), **5(2)(b)**

Commencement Information

I12 Reg. 7 not in force at made date, see reg. 1(2)

I13 Reg. 7 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

CHAPTER 2 U.K.

Goods Subject to Article 49 of the EU Withdrawal Agreement

Cessation of EU Customs Code: treatment as chargeable goods U.K.

8.—(1) Subject to regulation 9, where the EU Customs Code ceases to apply to goods in Great Britain in accordance with Article 49(1) of the EU withdrawal agreement the goods are to be treated as chargeable goods for the purposes of Part 1 of the Act.

(2) Where a requirement under the EU Customs Code has been met or not met in relation to the goods, any equivalent requirement imposed by or under the Act is to be treated as met or not met, as the case may be, in relation to the goods.

(3) Any approval or authorisation granted for a procedure under the EU Customs Code which existed immediately before IP completion day and applied in relation to the goods after IP completion day is to be treated as an approval or authorisation granted for the equivalent procedure by or under the Act.

(4) An approval or authorisation treated under paragraph (3) as granted is subject to such further conditions specified in or under the special procedure regulations.

(5) HMRC may amend the original conditions to which an approval or authorisation treated under paragraph (3) as granted is subject by notification to the person to whom the approval was granted as soon as reasonably practical after Article 49(1) of the EU withdrawal agreement ceases to apply.

(6) The treatment of goods under this regulation as chargeable goods does not—

(a) affect the application of the EU Customs Code to the goods prior to the EU Customs Code ceasing to apply in accordance with Article 49(1) or anything duly done or suffered under it;

(b) affect any right, privilege, obligation or liability, acquired, accrued or incurred in relation to the goods under the EU Customs Code or any enactment in relation to the EU Customs Code;

(c) affect any penalty, forfeiture, or punishment incurred in respect of any offence under the EU Customs Code; or

(d) affect or prevent any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.

Commencement Information

I14 Reg. 8 not in force at made date, see reg. 1(2)

I15 Reg. 8 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Cessation of EU Customs Code: treatment as domestic goods U.K.

9.—(1) Where the EU Customs Code ceases to apply to non-Union goods **[**[F3]in Great Britain**]** as a result of the conditions in Article 322, 323, 323a or 324 of the IA being met, those goods are to be treated as domestic goods for the purposes of Part 1 of the Act.

(2) Where the EU customs code ceases to apply to Union goods **[**[F4]in Great Britain**]** in accordance with Article 49(1) of the EU withdrawal agreement those goods are to be treated as domestic goods for the purposes of Part 1 of the Act.

(3) Paragraph (2) does not apply to Union goods that are subject to an EU end-use procedure at IP completion day.

(4) The treatment of goods under this regulation as domestic goods does not—

(a) affect the application of the EU Customs Code to the goods prior to the EU Customs Code ceasing to apply in accordance with Article 49(1) or anything duly done or suffered under it;

(b) affect any right, privilege, obligation or liability, acquired, accrued or incurred in relation to the goods under the EU Customs Code or any enactment in relation to the EU Customs Code;

(c) affect any penalty, forfeiture, or punishment incurred in respect of any offence under the EU Customs Code; or

(d) affect or prevent any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.

(5) For the purposes of this regulation "EU end–use procedure" has the same meaning as at Article 210(c) of the UCC.

Textual Amendments

F3 Words in reg. 9(1) inserted (31.12.2020) by The Customs (Modification and Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1629), regs. 1(2), **5(3)(a)**

F4 Words in reg. 9(2) inserted (31.12.2020) by The Customs (Modification and Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1629), regs. 1(2), **5(3)(b)**

Commencement Information

I16 Reg. 9 not in force at made date, see reg. 1(2)

I17 Reg. 9 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

[[F5]Treatment of goods located in Northern Ireland U.K.

9A.—(1) Non-Union goods subject to Article 49(1) of the EU withdrawal agreement are to be treated for the purposes of section 30A of the Act as imported into the United Kingdom as a result of their entry into Northern Ireland at the time the EU Customs Code ceases to apply to those goods in accordance that Article where—

(a) the goods are imported into the United Kingdom as a result of their entry into Northern Ireland before IP completion day; and

(b) the goods are in Northern Ireland when that Article ceases to apply.

(2) Non-Union goods subject to Article 49(1) of the EU withdrawal agreement are to be treated for the purposes of section 40A of the Act as removed to Northern Ireland from Great Britain at the time the EU Customs Code ceases to apply to those goods in accordance with that Article where—

(a) the goods were imported into the United Kingdom before IP completion day as a result of their entry into Great Britain;

(b) the goods are subject to an EU transit procedure at IP completion day; and

(c) the goods are located in Northern Ireland when that Article ceases to apply.

(3) Paragraph (1) does not apply where the EU Customs Code ceases to apply to non- Union goods in Northern Ireland as a result of the conditions in Article 322, 323, 323a or 324 of the IA being met.

(4) The treatment of goods under this regulation as imported into the United Kingdom or removed to Northern Ireland from Great Britain does not—

(a) affect the application of the EU Customs Code to the goods prior to the EU Customs Code ceasing to apply in accordance with Article 49(1) or anything duly done or suffered under it;

(b) affect any right, privilege, obligation or liability, acquired, accrued or incurred in relation to the goods under the EU Customs Code or any enactment in relation to the EU Customs Code;

(c) affect any penalty, forfeiture, or punishment incurred in respect of any offence under the EU Customs Code; or

(d) affect or prevent any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.

(5) In this regulation "EU transit procedure" has the same meaning as at Article 210(a) of the UCC.**]**

Textual Amendments

F5 Reg. 9A inserted (31.12.2020) by The Customs (Modification and Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1629), regs. 1(2), **5(4)**

Declarations for export U.K.

10.—(1) A declaration for the EU export procedure or an EU re-export declaration is to be treated as withdrawn on the expiry of the relevant time period in Annex III of the EU withdrawal agreement where—

(a) the goods declared in the declaration are located in Great Britain; and

(b) the declaration was made prior to IP completion day.

(2) For the purposes of this regulation—

"EU export procedure" has the same meaning as it has in Article 269 of the UCC;

"EU re-export declaration" has the same meaning as it has in Article 270 of the UCC.

Commencement Information

I18 Reg. 10 not in force at made date, see reg. 1(2)

I19 Reg. 10 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

PART 3 U.K.

Amendments

Amendment of the import duty regulations U.K.

11.—(1) The import duty regulations are amended as follows.

(2) In regulation 2 (interpretation)—

(a) for the definition of "Customs obligation" substitute—

""Customs obligation" means any obligation or requirement imposed by or under—

(a) the Act in relation to a duty of customs;

(b) CEMA 1979;

(c) the EU Customs Code as it had effect in the United Kingdom before IP completion day; or

(d) after IP completion day—

(i) the EU Customs Code as it has effect in Northern Ireland;

(ii) the EU Customs Code as it has effect in Great Britain, except the EUCL;

(iii) the EUCL insofar as it continues to have effect as provided for by Part 15 of these Regulations or the Customs (Transitional) (EU Exit) Regulations 2020 [M10]; or

(iv) the EU Customs Code to the extent that is has effect in the United Kingdom as a result of the EU withdrawal agreement;";

(b) in the definition of "EU Customs Code" —

(i) omit "and" at the end of paragraph (b);

(ii) at the end of paragraph (c) insert " and ";

(iii) after paragraph (c) insert—

"(d) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446;".

(3) In regulation 81 (transitional provision: declarations made before exit day) for "exit day", in each place it occurs, substitute " IP completion day ".

(4) In regulation 86(4)(a)(i) (cases in which an application for approval may not be made) for "exit day" substitute " IP completion day ".

(5) In regulation 92 (transitional provisions - approval or authorisation granted before exit day)—

(a) for "exit day", in each place it occurs, substitute " IP completion day ";

(b) in paragraph (3)—

(i) omit the "or" at the end of sub-paragraph (a);

(ii) after sub-paragraph (b) insert—

"(c) in relation to the EU withdrawal agreement; or

(d) in relation to the Customs (Transitional) (EU Exit) Regulations 2020 M11 ".

(6) In regulation 99(1)(d)(ii) (specified amount: waivers) for "exit day" substitute " IP completion day ".

(7) In regulation 143 (interpretation) omit "temporary storage facility".

(8) In regulation 144 (continued effect and cessation of the EUCL)—

(a) for "exit day", in each place it occurs, substitute " IP completion day ";

(b) in paragraph (3)(a)(iii) omit "except as provided by regulation 150(3),".

(9) In regulation 145 (evidence required by notice) for "exit day" substitute " IP completion day ".

(10) In the heading to Chapter 3 of Part 15 for "Exit Day" substitute " IP completion day ".

(11) In regulation 146 (transitional and saving provision under Chapter 3)—

(a) in paragraph (1)—

(i) in sub-paragraph (a) for "exit day; and" substitute " IP completion day; "

(ii) at the end of sub-paragraph (b) insert " ; and ";

(iii) after sub-paragraph (b) insert—

"(c) are not subject to Article 49 of the EU withdrawal agreement.";

(b) in paragraph (3) for "exit day", in each place it occurs, substitute " IP completion day ".

(12) In regulation 147 (goods notified as arriving) for "exit day", in each place it occurs, substitute " IP completion day ".

(13) Omit regulation 148 (goods held in a temporary storage facility).

(14) In regulation 149 (goods declared to a customs procedure) for "exit day", in each place it occurs, substitute " IP completion day ".

(15) Omit regulation 150 (goods located in the United Kingdom released to a special procedure).

(16) For the heading to Chapter 4 of Part 15 substitute " End-use procedure ".

(17) Omit regulations 151 (transit procedure) and 152 (outward processing procedure).

(18) In regulation 153 (End-use procedure)—

(a) for "exit day", in each place it occurs, substitute " IP completion day ";

(b) in paragraph (1)—

(i) omit the "and" at the end of sub-paragraph (a)(ii);

(ii) at the end of sub-paragraph (b) insert " ; and ";

(iii) after sub-paragraph (b) insert—

"(c) the goods are not subject to the EU withdrawal agreement.".

(19) In regulation 155 (cessation of effect of the EUCL)—

(a) for "exit day", in each place it occurs, substitute " IP completion day ";

(b) in paragraph (2)(b) omit "except in relation to goods to which regulation 152 applies,".

(20) In regulation 156 (goods located outside the United Kingdom)—

(a) for "exit day", in each place it occurs, substitute " IP completion day ";

(b) in paragraph (1)—

(i) omit the "and" at the end of sub-paragraph (a)(ii);

(ii) at the end of sub-paragraph (b) insert " ; and ";

(iii) after sub-paragraph (b) insert—

"(c) the goods are not subject to the EU withdrawal agreement.".

(21) In regulation 157(1) (goods discharged from a customs procedure) for "exit day" substitute " IP completion day ".

(22) Omit Chapter 7 of Part 15.

Commencement Information

I20 Reg. 11 not in force at made date, see **reg. 1(2)**

I21 Reg. 11 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M10 S.I. 2020/1449.

M11 S.I. 2020/1449.

Amendment of the special procedure regulations U.K.

12.—(1) The special procedure regulations are amended as follows.

(2) In regulation 2 (interpretation)—

(a) for the definition of "Customs obligation" substitute—

""Customs obligation" has the same meaning as in regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018 [M12];";

(b) in the definition of "EU Customs Code" —

(i) omit "and" at the end of paragraph (b);

(ii) at the end of paragraph (c) insert " and ";

(iii) after paragraph (c) insert—

"(d) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446;".

Commencement Information

I22 Reg. 12 not in force at made date, see **reg. 1(2)**

I23 Reg. 12 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M12 S.I. 2018/1248. There are amending instruments, but none are relevant.

Amendment of the Customs (Export) (EU Exit) Regulations 2019 U.K.

13.—(1) The Customs (Export) (EU Exit) Regulations 2019 [M13] are amended as follows.

(2) Omit regulation 57(2)(a) (disclosure of appointment).

(3) In regulation 64 (continued effect and cessation of effect of the EUCL)—

(a) before paragraph (1) insert—

"(A1) This part applies in relation to goods which are not subject to Article 49 of the EU withdrawal agreement.";

(b) for "exit day", in each place it occurs, substitute " IP completion day ".

(4) In regulation 65 (evidence required by notice) for "exit day", in each place it occurs, substitute " IP completion day ".

(5) In regulation 66 (verification)—

(a) for "exit day", in each place it occurs, substitute " IP completion day ";

(b) in paragraph (2) for sub-paragraph (c) substitute—

"(c) the end of the period of one year from IP completion day.".

(6) In Part 11 (transitional and savings provisions) omit—

(a) Chapter 3 (export procedure and re-export);

(b) Chapter 4 (cessation of effect of EUCL);

(c) Chapter 5 (union goods moving out of the United Kingdom).

Commencement Information

I24 Reg. 13 not in force at made date, see **reg. 1(2)**

I25 Reg. 13 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M13 S.I. 2019/108. Relevant amending instrument is S.I. 2019/486.

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

14.—(1) The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 [M14] are amended as follows.

(2) In regulation 5(2) (amendment of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018) in the text inserted as paragraph 5 to Schedule 1—

(a) for the definition of "Customs obligation" substitute—

""Customs obligation" has the same meaning as in regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018 [M15];";

(b) in the definition of "EU Customs Code"—

(i) omit the "and" at the end of paragraph (b);

(ii) at the end of paragraph (c) insert " and ";

(iii) after paragraph (c) insert—

"(d) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European

Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446;".

Commencement Information

I26 Reg. 14 in force at 30.12.2020, see **reg. 1(3)(b)**

Marginal Citations

M14 S.I. 2019/326. There are amending instruments, but none are relevant.

M15 S.I. 2018/1248. There are amending instruments, but none are relevant.

Amendment of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 U.K.

15.—(1) The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 [M16] are amended as follows.

(2) In regulation 5 omit paragraphs (14) and (17).

(3) In regulation 6 omit paragraphs (5) and (6).

Commencement Information

I27 Reg. 15 not in force at made date, see **reg. 1(2)**

I28 Reg. 15 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M16 S.I. 2019/385.

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

16.—(1) The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 [M17] are amended as follows.

(2) In regulation 6 (amendment to the import duty regulations)—

(a) omit paragraph (27);

(b) in paragraph (28)(b) in the text substituted for sub-paragraph (f) for " exit day " substitute "IP completion day";

(c) omit paragraph (29).

Commencement Information

I29 Reg. 16 in force at 30.12.2020, see **reg. 1(3)(c)**

Marginal Citations

M17 S.I. 2019/486. Relevant amending instrument is 2019/1215.

Amendment of the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 U.K.

17.—(1) The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 [M18] are amended as follows.

(2) In regulation 6(5) (requirement to provide a banana weight certificate)—

(a) in the definition of "a Banana Weight Certificate previously issued" for "exit day" substitute " IP completion day ";

(b) in the definition of "EU Customs Code"—

(i) omit the "and" at the end of paragraph (b);

(ii) at the end of paragraph (c) insert " and ";

(iii) after paragraph (c) insert—

"(d) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446;".

(3) In regulation 7(3) (reviews and appeals) in the definition of "EU Customs legislation" for "exit day", in each place it occurs, substitute " IP completion day ".

(4) In regulation 11 (amendment to the import duty regulations)—

(a) in paragraph (25) in the text substituted for " 29th March 2020 " for "exit day" substitute " IP completion day ";

(b) in paragraph (26) in the text substituted for sub-paragraph (c) for " exit day " substitute "IP completion day".

(5) In regulation 12(6)(b) (amendment of the special procedure regulations) in the text substituted for regulation 11(6) for " exit day " substitute "IP completion day".

Commencement Information

I30 Reg. 17 in force at 30.12.2020, see **reg. 1(3)(d)**

Marginal Citations

M18 S.I. 2019/1215. There are amending instruments, but none are relevant.

Rebecca Harris
David Rutley
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations are made by the Treasury further to Parts 1 and 6 of the Taxation (Cross-border Trade) Act 2018 (c. 22) ("the Act"). 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 come into force on 30th December 2020.

Part 2 makes transitional and savings provision further to the EU withdrawal agreement. Regulation 3 saves domestic legislation which implements the EU Customs code ("the Code") for cases where the EU withdrawal agreement requires the Code to apply in the United Kingdom after IP completion day. Regulations 4, 6 and 7 make provision to implement Article 47 of the EU withdrawal agreement. Regulations 5 and 8 to 10 clarify how goods should be treated under the Act once the EU Customs Code ceases to apply under the EU withdrawal agreement.

Regulations 11 and 13 amend the Customs (Import duty) (EU Exit) Regulations 2018 (S.I. 2019/1248) and the Customs (Export) Regulations 2019 (S.I. 2019/108) to remove provision that has been replaced by these Regulations and the EU withdrawal Agreement. Regulations 12 and 14 to 17 make a number of minor amendments to various EU Exit instruments.

The notices referred to in regulations 6 and 7 will be published at www.gov.uk/government/collections/customs-vat-and-excise-eu-exit-legislation-from-1-january-2021 . Free of charge hard copies will be available on request from Customs and Border Design Policy, HMRC, 100 Parliament Street, London, SW1A 2BQ.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

Changes to legislation:
There are currently no known outstanding effects for the The Customs (Transitional) (EU Exit) Regulations 2020.