
STATUTORY INSTRUMENTS

2020 No. 1449

The Customs (Transitional) (EU Exit) Regulations 2020

PART 3

Amendments

Amendment of the import duty regulations

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(1); or
 - (iv) the EU Customs Code to the extent that it 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(2).”.
- (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.

Amendment of the special procedure regulations

- 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(3);”;
 - (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;”.

Amendment of the Customs (Export) (EU Exit) Regulations 2019

- 13.—(1) The Customs (Export) (EU Exit) Regulations 2019(4) 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”.

(3) [S.I. 2018/1248](#). There are amending instruments, but none are relevant.

(4) [S.I. 2019/108](#). Relevant amending instrument is [S.I. 2019/486](#).

(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).

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

14.—(1) The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019⁽⁵⁾ 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⁽⁶⁾.”;

(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.”.

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

15.—(1) The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019⁽⁷⁾ are amended as follows.

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

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

⁽⁵⁾ [S.I. 2019/326](#). There are amending instruments, but none are relevant.

⁽⁶⁾ [S.I. 2018/1248](#). There are amending instruments, but none are relevant.

⁽⁷⁾ [S.I. 2019/385](#).

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

16.—(1) The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019⁽⁸⁾ 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).

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

17.—(1) The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019⁽⁹⁾ 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”.

⁽⁸⁾ [S.I. 2019/486](#). Relevant amending instrument is 2019/1215.

⁽⁹⁾ [S.I. 2019/1215](#). There are amending instruments, but none are relevant.