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STATUTORY INSTRUMENTS

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**2020 No. 1449**

**The Customs (Transitional) (EU Exit) Regulations 2020**

**PART 1**

**Introductory Provisions**

**Interpretation**

**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(1);

“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(2);

“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.

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(1) [S.I. 2018/1248](#). Relevant amending instruments are [S.I. 2019/108](#), [2019/326](#), [2019/486](#), [2019/1215](#) and [2019/1346](#).

(2) [S.I. 2018/1249](#). Relevant amending instruments are [S.I. 2019/108](#), [2019/326](#), [2019/486](#) and [2019/1215](#).

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**Status:** *This is the original version (as it was originally made).*

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