STATUTORY INSTRUMENTS

## 2020 No. 1624

## EXITING THE EUROPEAN UNION CUSTOMS

The Customs Miscellaneous Non-fiscal Provisions and Amendments etc. (EU Exit) Regulations 2020

Approved by both Houses of Parliament

Made--21st December 2020<br/>22nd DecemberLaid before Parliament2020

Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 8(1) of, and paragraph 21 of Schedule 7 to, the European Union (Withdrawal) Act 2018(1).

They consider these Regulations appropriate to prevent, remedy or mitigate (a) any failure of retained EU law to operate effectively, or (b) any other deficiency in retained EU law, in either case arising from the withdrawal of the United Kingdom from the EU.

They declare that they are of the opinion that, by reason of urgency, it is necessary to make these Regulations without a draft of the instrument being laid before, and approved by a resolution of, each House of Parliament.

<sup>(1) 2018</sup> c. 16. Section 20(1) provides that in the Act the Commissioners for Her Majesty's Revenue and Customs are included in the expression "Minister of the Crown". Section 8 was amended by the European Union (Withdrawal Agreement) Act 2020 (c. 1), section 27.