
STATUTORY INSTRUMENTS

2020 No. 1629

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Modification and
Amendment) (EU Exit) Regulations 2020**

22nd December

Made - - - - 2020

Laid before the House of

Commons - - - - 23rd December 2020

Coming into force in accordance with regulation 1

The Treasury, in exercise of the powers conferred by sections 24(3) and 26(1) of the Finance Act 2003⁽¹⁾, sections 19(1) and (2), 30B, 30C(6)(d), 31(6), 32(7) and (8), 40(6) and (7), 40B, 51(1)(c) and (3), 52(2) and 56(1), (3), (5)(b) and (7) of, and paragraph 5(1) of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018⁽²⁾, and section 11(5) of the Taxation (Post-transition Period) Act 2020⁽³⁾ make these Regulations.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union that provisions of the following Regulations come into force on such day as the Treasury may by regulations under section 52 of that Act appoint.

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- (1) 2003 c. 14. Section 24 is cited for the meaning of “prescribed”. Section 26 was amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22 “the Act”).
- (2) 2018 c. 22. The Treasury is the appropriate minister for the purposes of section 51 by virtue of section 51(4)(b) and for the purposes of section 56 by virtue of section 56(5)(b). Sections 30B, 30C and 40B were inserted by sections 1 and 2 of the Taxation (Post-transition Period) Act 2020 (c. 26 “the 2020 Act”). Section 40B(5) applies section 40 to regulations under section 40A as it applies to regulations under section 39 other than the first regulations under that section.
- (3) 2020 c. 26.