
STATUTORY INSTRUMENTS

2021 No. 1011

The Customs (Safety and Security Procedures) Regulations 2021

Amendment of Commission Delegated Regulation (EU) 2015/2446 supplementing certain provisions of the Union Customs Code

2.—(1) 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⁽¹⁾ is amended as follows.

(2) In Article 104⁽²⁾ (waiver from the obligation to lodge an entry summary declaration), after paragraph 5 insert—

“6. The lodging of an entry summary declaration shall be waived in respect of goods described in regulation 26(5) of the Customs (Northern Ireland) (EU Exit) Regulations 2020⁽³⁾.”.

(3) In Article 245(1)⁽⁴⁾ (waiver from the obligation to lodge a pre-departure declaration), after subparagraph (p) insert—

“(q) goods dispatched from the customs territory of the Union to the Republic of Ireland, providing:

(i) the goods have been placed under a common transit procedure in accordance with the Convention on a common transit procedure; and

(ii) the customs office of destination in respect of the goods is in Northern Ireland⁽⁵⁾.”.

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- (1) EUR/2015/2446. The Union Customs Code and its Delegated and Implementing Regulations constitute direct EU legislation forming part of the law of the United Kingdom under section 3 of the European Union (Withdrawal) Act 2018 (c. 16), except so far as imposing or otherwise applying in relation to any EU customs duty as mentioned in paragraph 1(1) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).
- (2) Article 104 was amended by S.I. 2019/715 and S.I. 2021/695. Relevant amendments were made to S.I. 2019/715 by S.I. 2020/1379 and S.I. 2021/778.
- (3) S.I. 2020/1605; there are amending instruments, but none is relevant.
- (4) Article 245(1) was amended by S.I. 2019/715, as amended by S.I. 2020/1379, and S.I. 2021/695.
- (5) “Convention on a common transit procedure” is defined in article 1(9) of 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. “Customs office of destination” is defined in article 1(14) of that Regulation.