
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers conferred by section 8(1) of, and paragraph 21 of Schedule 7 to, the European Union (Withdrawal) Act 2018 (c. 16) to address failures of retained EU law to operate effectively arising from the withdrawal of the UK from the European Union.

Regulation 2 amends 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 (EUR 2015/2446), which is retained EU legislation. It extends to 1 January 2022 the expiry date for the waiver of the requirement to lodge an entry summary declaration for goods coming from the EU and other countries for which a declaration was not required before the UK's exit from the EU.

It also provides for a waiver until 1 October 2021 of the requirement to lodge an exit summary declaration for two categories of export. These are (i) goods carried in roll-on, roll-off vehicles and (ii) empty pallets, containers and vehicles moving under a transport contract to the EU, or to other countries for which a declaration was not required before the UK's exit from the EU.

A full impact assessment has not been produced for this instrument. These Regulations will assist businesses by delaying the introduction of the administrative burden of submitting entry summary declarations for a further six-month period until 1 January 2022 and some exit summary declarations for a further three-month period until 1 October 2021. An impact assessment is not required for provisions in force for less than 12 months.