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STATUTORY INSTRUMENTS

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**2022 No. 109**

**The Customs (Amendment) (EU Exit) Regulations 2022**

**Amendments to the Customs and Excise Management Act 1979**

- 2.—(1) The Customs and Excise Management Act 1979(1) is amended as follows.
- (2) In section 63 (entry outwards of exporting ships)—
- (a) in subsection (2), for the first “the United Kingdom” substitute “Great Britain”;
  - (b) in subsection (4), for “the United Kingdom” in both places it occurs substitute “Great Britain”;
  - (c) in subsection (7)—
    - (i) after the first “the United Kingdom” insert “or Great Britain”;
    - (ii) for “the United Kingdom” in the other two places it occurs substitute “Great Britain”.
- (3) In section 119 (delivery of imported goods on giving of security for duty)—
- (a) in the heading, for “Delivery” substitute “Discharge”;
  - (b) in subsection (1)—
    - (i) for the words from “entered for home use” to “free zone,” substitute “declared for the free-circulation procedure (within the meaning of Part 1 of the Taxation (Cross-border Trade) Act 2018)”;
    - (ii) for “allow those goods to be delivered upon” substitute “discharge those goods from the free-circulation procedure in accordance with paragraph 17(4) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 (releasing and discharging goods to and from Customs procedures) subject to”;
  - (c) omit subsection (2);
  - (d) in subsection (3), for “allowed to be delivered” substitute “discharged from the free-circulation procedure subject to the importer giving security”;
  - (e) omit subsections (5) and (6);
  - (f) at the end, insert—

“(7) In this section “importer”, in respect of goods, means a person liable to import duty in respect of the goods under section 6 of the Taxation (Cross-border Trade) Act 2018.”.

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(1) 1979 c. 2. Relevant amendments made by the Isle of Man Act 1979 (c. 58), the Finance Act 1981 (c. 35), the Criminal Justice Act 1982 (c. 48), the Police and Criminal Evidence Act 1984 (c. 60), the Finance Act 1994 (c. 9), the Taxation (Cross-border Trade) Act 2018, S.I. 1992/3095, and S.I. 2015/664.