

2022 No. 271

CUSTOMS

The Customs (Import and Export Declarations) (Amendment) Regulations 2022

Made - - - at 3.32 p.m. on 10th March 2022

Laid before the House of Commons at 4.15 p.m. on 10th March 2022

Coming into force - - at 4.20 p.m. on 10th March 2022

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 32(8) and (10) and 35(2)(b), (3)(a) and (4)(a) of, and paragraph 6(1) and (2) of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018(a).

Citation and commencement

1. These Regulations may be cited as the Customs (Import and Export Declarations) (Amendment) Regulations 2022 and come into force immediately after being laid.

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

2. In regulation 14 of the Customs (Import Duty) (EU Exit) Regulations 2018(b) (interpretation), in the definition of "Oral or By conduct list", for "version 4, dated 29th October 2021" substitute "version 5, dated 10th March 2022"(c).

Amendment of the Customs (Export) (EU Exit) Regulations 2019

3.—(1) The Customs (Export) (EU Exit) Regulations 2019(d) are amended as follows.

(2) In regulation 16(c) (goods excluded from export declarations made orally), after "enactment" insert "unless the goods are a consignment of food listed in Part G of the Oral or By conduct list".

(3) In regulation 17 (export declarations made orally by an individual)—

(a) After paragraph (1) insert—

"(1A) Subject to paragraph (2), on or before 19th June 2022 an individual may make an export declaration orally in respect of goods which are listed in Part G of the Oral or By conduct list.";

(b) in paragraph (2) for "Paragraph (1) does" substitute "Paragraphs (1) and (1A) do".

(a) 2018 c. 22. Section 37(1) defines "HMRC Commissioners" as the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/486, S.I. 2021/478 and S.I. 2021/1205.

(c) Available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(d) S.I. 2019/108. Relevant amending instruments are S.I. 2019/486, S.I. 2019/1215, S.I. 2020/1234, S.I. 2020/1552 and S.I. 2021/478.

(4) In regulation 20(c) (goods excluded from export declarations made by conduct), after “enactment” insert “unless the goods are a consignment of food listed in Part G of the Oral or By conduct list, and”.

(5) In regulation 21(1)(e) (export declarations by conduct: certain goods with pedestrians), after “Part E” insert “or on or before 19th June 2022, Part G”.

(6) In regulation 22(1)(b) (export declarations by conduct: certain goods in vehicles), after “Part F” insert “or on or before 19th June 2022, Part G”.

Katherine Green

Jim Harra

At 3.32 p.m. on 10th March 2022
Customs

Two of the Commissioners of Her Majesty’s Revenue and

EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations are made by the Commissioners of Her Majesty’s Revenue and Customs further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 1 provides for citation and commencement.

Regulations 2 and 3 make amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) and the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) to provide for a new version of the Oral and By conduct list and to provide that on or before 19th June 2022 goods listed in Part G of the Oral or By conduct list can be declared to the common export procedure by an oral or conduct declaration.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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