

**2023 No. 1011**

**CUSTOMS**

**The Customs (Safety and Security Procedures) Regulations  
2023**

*Made* - - - - - *15th September 2023*

*Laid before Parliament* *18th September 2023*

*Coming into force in accordance with regulation 1*

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 166A(1) and 166C(1), (2), (3) and (6) of the Customs and Excise Management Act 1979(a).

**Citation and commencement**

1.—(1) These regulations may be cited as the Customs (Safety and Security Procedures) Regulations 2023 and subject to paragraph (2) come into force on 9th October 2023.

(2) Regulation 2 comes into force on 19th December 2023.

**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(b) is amended as follows.

(2) In Article 245 (waiver from the obligation to lodge a pre-departure declaration), after paragraph (2)(g), insert—

“(h) where goods that are not under a customs procedure are declared for a free zone procedure and are moved from a free zone to a place from which they are exported, providing—

- (i) the goods will be exported within 14 days of first being received in a free zone after being declared for a free zone procedure;
- (ii) the goods and the consignment in which they are contained correspond to the information provided in the entry summary declaration(c); and
- (iii) information about the goods is available to the customs authorities(d);

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(a) 1979 c. 2. Sections 166A and 166C were inserted by section 21 of the European Union (Future Relationship) Act 2020 (c. 29). Section 166C(7) provides that “enactment” has the same meaning as in the European Union (Future Relationship) Act 2020 and “modify” includes amend, repeal or revoke (and related expressions are to be read accordingly).

(b) EUR 2015/2446. Article 245 was amended by S.I. 2022/633.

(c) “entry summary declaration” is defined in Article 5(9) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (“the Union Customs Code”). Article 5 was amended by S.I. 2019/714 and S.I. 2019/715.

(d) “customs authorities” is defined in Article 5(1) of the Union Customs Code as amended by S.I. 2019/715.

- (i) where goods are subject to a common transit procedure that starts outside Great Britain and are chargeable goods deemed to be declared for a transit procedure in accordance with paragraph 1(1) of Schedule 1 to the Transit Regulations, providing—
  - (i) the goods will be exported from Great Britain—
    - (aa) where paragraph 2(1) of Schedule 1 to the Transit Regulations applies, within 14 days of presentation of the goods to the HMRC customs office of transit; or
    - (bb) where paragraph 2(A1) of Schedule 1 to the Transit Regulations applies, within 14 days of the arrival of the goods in Great Britain;
  - (ii) information about the goods is available to the customs authorities;
  - (iii) the goods are moved on a single means of transport within the meaning of paragraph 19(3) of Schedule 1 to the Transit Regulations, through Great Britain;
  - (iv) the goods are moved under a single transport contract; and
  - (v) the goods and the consignment in which they are contained correspond to the information provided in the entry summary declaration;
- (j) where products of sea-fishing and other products taken from the territorial waters of the United Kingdom are to be landed outside the United Kingdom.

In this paragraph—

“common transit procedure” has the same meaning as it has in paragraph 1(2) of Schedule 1 to the Transit Regulations;

a “declaration of goods for a “free zone procedure”” has the same meaning as it has in regulation 2(2)(b) of the Customs Import Duty (EU Exit) Regulations 2018(a);

a “declaration of goods for a “transit procedure”” has the same meaning as it has in paragraph 5 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018(b);

“Transit Regulations” means the Customs Transit Procedures (EU Exit) Regulations 2018(c).”.

**Amendment of Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of the Union Customs Code**

3.—(1) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code(d) is amended as follows.

(2) In Article 182 (electronic system relating to entry summary declarations (Article 16 of the Code)), for paragraphs (1) and (1a) substitute—

“(1) An electronic information and communication system set up pursuant to Article 16(1) of the Code shall be used for the submission, processing, storage and exchange of information relating to entry summary declarations, and for the subsequent exchanges of information provided for in this Chapter.

(2) The Commissioners for His Majesty’s Revenue and Customs must publish a public notice specifying relevant electronic systems for the purpose of paragraph (1).”.

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(a) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/385, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/967, S.I. 2020/1088, S.I. 2020/1449, S.I. 2021/1156 and S.I. 2023/569.

(b) 2018 c. 22.

(c) S.I. 2018/1258 (“the Transit Regulations”). Relevant amending instruments are S.I. 2019/326, S.I. 2019/486, S.I. 2020/1491, S.I. 2020/1605, S.I. 2021/478 and S.I. 2021/1156. The Transit Regulations are also prospectively amended by S.I. 2023/569.

(d) EUR 2015/2447. Articles 182 and 189 were amended by S.I. 2019/715.

(3) In Article 189 (diversion of a sea-going vessel or aircraft entering the custom territory of the Union (Article 133 of the Code)), omit paragraphs (3) and (4).

*Justin Holliday  
Angela MacDonald*

15th September 2023

Two of the Commissioners of His Majesty's Revenue and Customs

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend 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) (“the Delegated Regulation”) and Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of the Union Customs Code (EUR 2015/2447) (“the Implementing Regulation”), both of which are retained EU legislation. Retained EU law will be renamed as “assimilated law” under the Retained EU Law (Revocation and Reform) Act 2023 (c. 28).

Regulation 2 amends Article 245(2) of the Delegated Regulation by adding three new situations in which a pre-departure declaration is not required to be lodged, those being where goods placed under the free zone procedure are exported and certain conditions are met, where chargeable goods deemed to be declared for a transit procedure are exported and certain conditions are met, and where products of sea-fishing and other products taken from the territorial waters of the United Kingdom are to be landed outside the United Kingdom.

Regulation 3 amends Articles 182 and 189 of the Implementing Regulation.

Article 182 is amended to replace the existing wording referring to the EU customs pre-arrival safety and security system ICS2 with a reference to an electronic information and communication system to be used for the submission, processing, storage and exchange of information relating to entry summary declarations and for the subsequent exchanges of information provided for in Chapter 1 (Entry summary declaration) of the Implementing Regulation, with a new provision for the Commissioners for HMRC to publish a notice specifying relevant electronic systems for this purpose.

Article 189 is amended by omitting existing paragraphs 3 and 4 which contain obsolete references to Member States and to releases 2 and 3 of the EU customs pre-arrival security and safety system ICS2.

Any notices that are made under powers created or amended by these Regulations will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

An Impact Assessment has not been prepared for this instrument because it does not meet the financial threshold above which an impact assessment is required.

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