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S T A T U T O R Y I N S T R U M E N T S

2023 No. 1202

CUSTOMS

**The Customs (Aerodromes and Miscellaneous Amendments)
Regulations 2023**

<i>Made</i>	- - - -	<i>10th November 2023</i>
<i>Laid before the House of Commons</i>		<i>13th November 2023</i>
<i>Coming into force</i>	- -	<i>4th December 2023</i>

The Commissioners for His Majesty’s Revenue and Customs make regulations 1 to 4 and 6 of these Regulations in exercise of the powers conferred by section 20B(2) of the Customs and Excise Management Act 1979(a), and sections 32(7) and (8), 33(4) and 35(2) and (3) of, and paragraphs 1(7) and (8), 3(1), (5) and (6) and 9(1) and (2) of Schedule 1 and paragraph 10 of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018(b).

The Commissioners for His Majesty’s Revenue and Customs consider that it would facilitate the administration, collection or enforcement of any duty of customs to make regulations 2 and 3 of these Regulations.

The Treasury make regulations 1, 5 and 7 of these Regulations in exercise of the powers conferred by section 26(1) of the Finance Act 2003(c) and sections 19 and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018.

Citation and commencement

1. These Regulations may be cited as the Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023 and come into force on 4th December 2023.

(a) 1979 c. 2 (“the Act”); section 20B of the Act was inserted by section 339 of the Finance (No. 2) Act 2023 (c. 30). Section 1(1) of the Act defines “the Commissioners” as the Commissioners for His Majesty’s Revenue and Customs.
(b) 2018 c. 22 (“the TCTA”); section 33(4) was amended by paragraphs 4(1) and (4) of Schedule 1 to the Taxation (Post-transition Period) Act 2020 (c. 26).
(c) 2003 c. 14.

PART 1

Aerodrome approval conditions

2.—(1) In this Part “the Act” means the Customs and Excise Management Act 1979.

(2) The conditions in Schedule 1 to these Regulations must be met by the person in control of an aerodrome before the Commissioners may approve the aerodrome under section 20B(1) of the Act.

(3) In addition to the conditions in paragraph (2), the Commissioners may also, in any case, require that any one or more of the conditions in Schedule 2 to these Regulations are met by the person in control of an aerodrome before the Commissioners may approve the aerodrome under section 20B(1) of the Act.

3. Any system, process, space, accommodation, facilities, or areas provided in accordance with regulation 2(2) or (3) must be adequate in terms of location, scale, security and privacy.

PART 2

Miscellaneous Customs amendments

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

4.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(a) are amended as follows.

(2) In regulation 2 (interpretation), in paragraph (1)—

(a) after the definition of “qualifying traveller” insert—

““qualifying vehicle” means a vehicle which meets the following conditions—

(a) all of the passengers on board the vehicle have embarked on it to undertake an international journey and have yet to disembark at their intended destination;

(b) the vehicle—

(i) has entered the United Kingdom in the course of a journey from outside the United Kingdom to a port, airport or railway station in the United Kingdom;
or

(ii) has departed from the United Kingdom destined for a port, airport or railway station located outside the United Kingdom;”;

(b) after the definition of “special procedures regulations” insert—

““stores” has the same meaning as it has in section 1 of CEMA 1979(b);”;

(c) after the definition of “UP Convention” insert—

““vehicle” has the same meaning as it has in section 1 of CEMA 1979;

“vehicle operator” has the same meaning as it has in section 1 of CEMA 1979;”.

(3) In regulation 4 (notification of importation), in paragraph (6D)—

(a) in sub-paragraph (a) for “paragraph 6C(a)” substitute “paragraph (6C)(a)”;

(b) in sub-paragraph (b) for “in relation to paragraph 6C(a) by” substitute “in relation to paragraph (6C)(a) under”.

(4) After regulation 5 (no requirement to present on import: force majeure) insert—

(a) S.I. 2018/1248; relevantly amended by S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1234, S.I. 2020/1552, S.I. 2021/1156, S.I. 2021/1205, S.I. 2021/1347 and S.I. 2023/569.

(b) “CEMA 1979” is defined in section 37(1) of the TCTA as the Customs and Excise Management Act 1979.

“No requirement to present on import: unloading of stores from a qualifying vehicle

5A.—(1) There is no requirement to present goods that are stores to Customs on import where—

- (a) the goods are unloaded from a qualifying vehicle;
- (b) the goods are either—
 - (i) subsequently loaded onto the same vehicle as soon as is practicable, or
 - (ii) subsequently loaded onto another vehicle within the same fleet as soon as is practicable; and
- (c) the vehicle proceeds on its journey with the goods on board.”.

(5) After regulation 6A (no requirement to present goods on import: goods that are not unloaded)(a) insert—

“Part 2A

Customs control of stores

Control of stores on board a vehicle

6B.—(1) An individual may only use, sell or consume stores which are on board a vehicle and are subject to the control of an HMRC officer where—

- (a) the stores are chargeable goods; and
- (b) the vehicle is a qualifying vehicle.

(2) This regulation does not apply—

- (a) to fuel, spare parts or other articles of equipment; or
- (b) where a declaration by conduct is made by the individual in accordance with regulation 26FA.”.

(6) After regulation 26F (free-circulation procedure: Human Organs etc. needed for transplant)(b) insert—

“Free-circulation procedure: use, sale or consumption of non-domestic stores on board a non-qualifying vehicle

26FA.—(1) An individual may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of stores which—

- (a) are chargeable goods; and
- (b) are on board a vehicle which is not a qualifying vehicle.

(2) The conduct referred to in paragraph (1) is where the individual uses, consumes or sells the stores on board a vehicle which is not a qualifying vehicle.”.

(7) After regulation 27F (storage procedure: free zones)(c) insert—

“Storage procedure: unloading of surplus stores for storage

27G.—(1) An eligible person may make a Customs declaration for a customs warehouse procedure by the conduct described in paragraph (3) in respect of surplus stores which—

- (a) are on board a vehicle; and

(a) Regulation 6A was inserted by S.I. 2019/1346.
(b) Regulation 26F was inserted by S.I. 2021/1205.
(c) Regulation 27F was inserted by S.I. 2021/1156.

(b) are not subject to a restriction on import imposed under any enactment.

(2) An individual may make such a declaration, by such conduct, in the name of an eligible person.

(3) The conduct referred to in paragraph (1) is the unloading of the stores from a vehicle and the removal of those stores to a customs warehouse.

(4) In this regulation, “eligible person” means a person who is approved by HMRC under the special procedures regulations to operate the customs warehouse as a place to keep goods declared for a storage procedure.

Inward processing procedure: unloading of stores for refurbishment

27H.—(1) An eligible person may make a Customs declaration for an inward processing procedure by the conduct described in paragraph (3) in respect of stores which—

- (a) are on board a vehicle;
- (b) are not subject to a restriction on import imposed under any enactment; and
- (c) require refurbishment.

(2) An individual may make such a declaration, by such conduct, in the name of an eligible person.

(3) The conduct referred to in paragraph (1) is the unloading of the stores from a vehicle and the removal of those stores to another location for refurbishment.

(4) In this regulation, “eligible person” means a person who holds an authorisation to declare goods for an inward processing procedure prior to the making of the declaration referred to in paragraph (1).”.

(8) In regulation 29 (customs declarations made by conduct: notification, acceptance and discharge)—

(a) after paragraph (3D)(a) insert—

“(3E) In relation to regulation 26FA, the following are treated as occurring when the conduct described in regulation 26FA(2) occurs—

- (a) acceptance of the Customs declaration; and
- (b) discharge of the goods from the free-circulation procedure.”;

(b) in paragraph (4), for “or (3D)”, substitute “, (3D) or (3E)”;

(c) after paragraph (5E)(b) insert—

“(5F) When a customs declaration for a customs warehouse procedure is made by conduct as provided by regulation 27G, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27G(3) occurs.

(5G) When a customs declaration for an inward processing procedure is made by conduct as provided for by regulation 27H, acceptance of the Customs declaration is treated as occurring when the conduct described in regulation 27H(3) occurs.”;

(d) in paragraph (6), for “or (5E)”, substitute “, (5E), (5F), or (5G)”.

(9) After regulation 29 insert—

“Completion of customs declaration made under regulation 26FA

29ZA.—(1) This regulation applies where goods that are stores are declared for the free-circulation procedure by conduct as provided for by regulation 26FA.

(a) Paragraph (3D) of regulation 29 was inserted by S.I. 2021/1205.

(b) Paragraph (5E) of regulation 29 was inserted by S.I. 2021/1156.

(2) Despite the declaration being treated as accepted by HMRC, the declaration must be completed by the provision to HMRC of further information in respect of the goods that is specified in a notice published by HMRC Commissioners.

(3) The information must be provided by the eligible person before the end of—

- (a) the period specified in a notice published by HMRC Commissioners; or
- (b) such longer period as an HMRC officer may, in any particular case or any particular description of case, allow.

(4) If a Customs declaration is not completed under this regulation, it is to be regarded as containing an inaccuracy for the purposes of Schedule 1 to the Act (and references in that Schedule to correcting a Customs declaration are to be read accordingly).

(5) In this regulation, the “eligible person” means the vehicle operator or a person authorised by them to provide the information referred to in paragraph (2).”.

(10) In regulation 39A (mandatory advance declarations by qualifying travellers: other chargeable goods) after paragraph (4)(a), insert—

“(4A) The customs declaration is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(4B) HMRC must publish a notice for the purposes of paragraph (4A).”.

(11) After regulation 53A (trade remedy repayment investigations)(b) insert—

“Repayment of import duty following Trade Remedies Authority review

53B.—(1) Paragraph (2) applies where the Secretary of State has made a public notice under regulation 96D(2B), regulation 96H(7) or (8)(b) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019(c).

(2) The amount of repayment determined by HMRC to be due having regard to the applicable public notice in paragraph (1) is the amount that may be repaid.”.

(12) In regulation 59 (time periods for applications) after paragraph (3), insert—

“(3A) Where the application concerns the reduced duty case described in regulation 53B, the application must be made by no later than three years beginning with the day following the day on which the public notice is published.”.

(13) In regulation 85A (authorisations not requiring an application but subject to revocation)(d)—

- (a) in paragraphs (2), (3) and (7) for “sub-paragraphs 1(a), (b) and (c)” substitute “paragraph (1)(a), (b) and (c)”;
- (b) in paragraph (7)(a) for “purpose” substitute “purposes”.

(14) In regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations)(e) after paragraph (2), insert—

“(2A) The customs declaration made under paragraph (2) is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(2B) HMRC must publish a notice for the purposes of paragraph (2A).”.

(15) In regulation 131C (unaccompanied goods: making of declarations)(f) after paragraph (1), insert—

(a) Regulation 39A was inserted by S.I. 2019/486 and amended by S.I. 2019/1215, S.I. 2020/1234, S.I. 2020/1552 and S.I. 2023/569.

(b) Regulation 53A was inserted by S.I. 2019/486.

(c) S.I. 2019/450; relevantly amended by S.I. 2019/1076, S.I. 2020/99, S.I. 2021/942, S.I. 2022/113, S.I. 2022/414, S.I. 2023/955.

(d) Regulation 85A was inserted by S.I. 2023/569.

(e) Regulation 131 was amended by S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346 and S.I. 2020/1552.

(f) Regulation 131C was inserted by S.I. 2019/1346.

“(1A) The customs declaration made under paragraph (1) is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(1B) HMRC must publish a notice for the purposes of paragraph (1A).”.

(16) In regulation 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations)(a) after paragraph (3A), insert—

“(3B) The customs declaration made under paragraph (3) is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(3C) HMRC must publish a notice for the purposes of paragraph (3B).”.

(17) In regulation 131H (goods intended to be carried in a shuttle train: making of declarations)(b) after paragraph (1), insert—

“(1A) The customs declaration is treated as withdrawn if the goods are not presented to Customs on import within the time specified in a notice published by HMRC.

(1B) HMRC must publish a notice for the purposes of paragraph (1A).”.

Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

5.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(c) are amended as follows.

(2) In regulation 2 (interpretation)—

- (a) in paragraph (1), in the definition of “UK Reliefs document”, for “1.5, dated 10th July 2022” substitute “1.6, dated 9th November 2023”(d);
- (b) in paragraph (3) omit “by HMRC”.

(3) After regulation 4 (granting claims for relief), insert—

“Supplementary provision in relation to section 18 of the UK Reliefs document

4A.—(1) This regulation applies to claims for relief made by reference to a case described in section 18 of the UK Reliefs document (“section 18”).

(2) The Treasury may publish a notice specifying—

- (a) a description of the goods to which section 18 applies;
- (b) a period within which the liability to import duty under regulation 3(1)(a) must have been incurred in respect of the goods in order for a claim for relief to be made; and
- (c) a period beginning with the day on which the goods are discharged from the free-circulation procedure within which the goods must comply with any relief condition described in section 18.

(3) For the purposes of claims for relief to which this regulation applies, any matter specified in a notice published under paragraph (2) shall be treated as if it were set out in the UK Reliefs document.”.

(a) Regulation 131F was inserted by S.I. 2020/1234 and amended by S.I. 2020/1552 and S.I. 2021/1347.

(b) Regulation 131H was inserted by S.I. 2020/1552.

(c) S.I. 2020/1431; relevantly amended by S.I. 2022/780.

(d) The UK Reliefs document version 1.6 dated 9th November 2023 is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

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

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

(2) In regulation 7 (export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions)—

(a) in paragraph (1) after “paragraphs (2), (2A)”, insert “, (2AA)”;

(b) after paragraph (2A) insert—

“(2AA) Goods which are stores and in respect of which—

(a) no restriction on export is imposed under any enactment; and

(b) either—

(i) an HMRC officer has approved their removal from a customs warehouse in accordance with regulation 17(2) of CSPOP 2018(b), and the customs warehouse procedure has not been discharged before the goods are exported; or

(ii) the goods have been declared for an inward processing procedure in accordance with regulation 27H of CIDEER 2018(c), and that procedure has not been discharged before the goods are exported.”;

(c) after paragraph (4) insert—

“(5) In paragraph (2AA)—

“customs warehouse” has the same meaning as in regulation 2 of CSPOP 2018;

“stores” has the same meaning as in section 1(1) of CEMA 1979.

(6) Notification of export of the goods in paragraph (2AA) is deemed to have been given when the goods arrive at the place from which they are to be exported.”.

(3) In regulation 8 (goods not required to be exported in accordance with the applicable export provisions)—

(a) in paragraph (6) for “Goods” substitute “Domestic goods”;

(b) in paragraph (7)—

(i) for “Goods which are” substitute “Domestic goods which are”;

(ii) omit “Group 8 (transport) of”.

Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003

7.—(1) The Customs (Contravention of a Relevant Rule) Regulations 2003(d) are amended as follows.

(2) In the Schedule, under the general heading “Report”—

(a) for “customs and excise airport”, in each place it occurs, substitute “regulated aerodrome”(e)

(a) S.I. 2019/108 (“the Export Regulations”); relevantly amended by S.I. 2019/486, S.I. 2019/1346, S.I. 2020/1552, S.I. 2021/1156 and S.I. 2023/569.

(b) “CSPOP 2018” is defined in regulation 2 of the Export Regulations as the Customs (Special Procedures and Outward Processing) EU Exit Regulations 2018 (S.I. 2018/1249).

(c) “CIDEER 2018” is defined in regulation 2 of the Export Regulations as the Customs (Import Duty) (EU Exit) Regulations 2018.

(d) S.I. 2003/3113; amended by S.I. 2009/3164, S.I. 2011/2085, S.I. 2011/2534, S.I. 2015/636, S.I. 2018/483, S.I. 2018/1260, S.I. 2019/148, S.I. 2019/326, S.I. 2019/486, S.I. 2019/487, S.I. 2020/1088, S.I. 2020/1234, S.I. 2020/1431, S.I. 2020/1552, S.I. 2020/1629, S.I. 2021/1156, S.I. 2021/1347, S.I. 2022/628, S.I. 2023/569, and S.I. 2023/958.

(e) “regulated aerodrome” is defined in section 21(6A) of the Customs and Excise Management Act 1979 (“the Act”), as inserted by section 339(7) of the Finance (No. 2) Act 2023, as a customs and excise airport or an aerodrome approved under section 20B of the Act. A “customs and excise airport” is defined in section 21(7) of the Act as an aerodrome for the time being designated as a place for the landing or departure of aircraft for the purposes of the customs and excise Acts by an order made in pursuance of section 60 of the Civil Aviation Act 1982 (c. 16).

- (b) in the heading “Section 20(1B), 22(1B) and 25(1B) of the Act”, after “Section 20(1B),”, insert “20B(3),”;
- (c) under the heading in sub-paragraph (b), after the entry “any conditions or restrictions attaching to any approval given under the provisions of section 20(1B), 22(1B) or 25(1B)”, insert—

“Section 20B(3) of the Act

Any conditions or restrictions attaching to any approval given under the provisions of section 20B(3) of the Act.	The person in control of the aerodrome.	£1,000.”.
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- (d) under the heading in sub-paragraph (b), after the entry “section 21(4)(b) of the Act”, insert—

“Section 21(5A) of the Act

A person in control of an unregulated aerodrome must take reasonable steps to secure that no aircraft lands at, or departs from, the aerodrome in circumstances in which there would be a contravention of subsections 21(1) to (3) of the Act.	The person in control of the aerodrome.	£2,500.”.
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- (3) Under the general heading “Customs declarations” and the heading “The Customs (Import Duty) (EU Exit) Regulations 2018”, after the entry for “regulation 12(3)(a) and (4)” insert—

“Regulation 29ZA

Where goods are declared for the free-circulation procedure in accordance with regulation 26FA, the declaration must be completed by the provision to HMRC of further information in respect of the goods that is specified in a notice published by HMRC Commissioners, in the manner specified in and otherwise in accordance with provision made in a notice given by HMRC Commissioners and within the time limit specified in	The eligible person.	£2,500.”.
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(a) Regulation 12(3) of the Customs (Import Duty) (EU Exit) Regulations 2018 was amended by S.I. 2021/1347.

- (c) flammable liquid,
- (d) flammable solids,
- (e) oxidisers and organic peroxides,
- (f) toxic and infectious substances,
- (g) radioactive material, or
- (h) corrosive substances.

3.—(1) A system must be in place which is capable of recording details—

- (a) of the journey and route of goods,
- (b) the location of goods within the aerodrome, and
- (c) whether goods—
 - (i) have been presented and declared to HMRC,
 - (ii) are subject to permission to proceed, and
 - (iii) that have been exported have been notified as such to HMRC.

(2) The system required under sub-paragraph (1) must be capable of—

- (a) storing those details for 4 years, and
- (b) sending those details to the Commissioners in a format to be notified by them.

4. Furnished office accommodation must be provided for the use of officers as part of their duties.

5. Internet-access must be provided for the use of officers as part of their duties.

6. Lavatory facilities must be provided for the use of officers.

7. Space must be provided for the holding of chargeable goods separately from domestic goods. Appropriate arrangements must be in place to ensure that whilst goods are subject to customs control, they cannot be interfered with, altered, or removed from the aerodrome without permission from a proper officer for HMRC.

8. Appropriate arrangements must be in place to restrict access to the aerodrome, or to a specified part of the aerodrome, to individuals who have been given permission by the person in control of the aerodrome and to report any unauthorised access immediately to the Commissioners.

9. The means of access to aircraft, vehicles, containers, and other areas utilised by officers must be clearly marked, maintained and clear of obstructions.

10. Space and equipment for the proper display of customs information signs and publications must be available.

11. Details of the dates and times on which the aerodrome is open must be provided to the Commissioners.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for conditions for the approval of aerodromes under new section 20B of the Customs and Excise Management Act 1979 (c. 2) (“CEMA 1979”) which was inserted by the Finance (No. 2) Act 2023 (c. 30) and make miscellaneous amendments to customs secondary legislation made under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the 2018 Act”).

Regulation 1 provides for citation and commencement.

Regulation 2 sets out conditions that must be met by aerodromes in order for them to be approved as “regulated aerodromes” under CEMA 1979 by HMRC. It also sets out conditions that HMRC may require aerodromes to meet before approval is given.

Regulation 3 sets out general requirements that will apply to all conditions applicable to an aerodrome under regulation 2.

Regulation 4 makes amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) (“CIDEER 2018”).

Regulation 4(3) and (13) make minor amendments to regulations 4 and 85A to rectify minor errors in the Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569).

Regulations 4(2), (4) and (5) to (9) amend CIDEER 2018 to make provision for stores on ships, aircraft and railway vehicles. Regulation 4(4) inserts new regulation 5A which provides an exception to the requirement for goods to be presented on import where the goods are stores unloaded from a qualifying vehicle and subsequently re-loaded onto the same vehicle or another vehicle in the same fleet. Regulation 4(5) inserts new Part 2A containing new regulation 6B which restricts the circumstances in which stores that are on board a vehicle may be used, sold or consumed. Regulation 4(6) inserts new regulation 26FA which permits a Customs declaration to be made for the free-circulation procedure where stores that are chargeable goods on board a vehicle which is not undertaking an international journey are used, sold or consumed. Regulation 4(7) inserts new regulations 27G and 27H, which permit Customs declarations to be made for the customs warehouse and inward processing procedures where surplus stores are unloaded for storage, or stores are unloaded for refurbishment, and no restriction on export applies. Regulation 4(8) amends regulation 29 to address acceptance of the Customs declaration in relation to new regulations 26FA, 27G and 27H and discharge to the free-circulation procedure in relation to new regulation 26FA and to make consequential amendments. Regulation 4(9) inserts new regulation 29(ZA) which requires further information to be provided to HMRC in order to complete a Customs declaration made in accordance with new regulation 26FA.

Regulation 4(10) and (14) to (17) amend regulations 39A, 131, 131C, 131F and 131H of CIDEER 2018. The amendments provide for Customs declarations to be treated as withdrawn if the relevant goods are not presented to customs within the time specified in a notice published by HMRC. The amendments also require HMRC to publish the notice.

Regulation 4(11) and (12) insert new regulation 53B and amend regulation 59 of CIDEER 2018. These amendments are made following the new powers to make public notices inserted into regulations 96D(2B), 96H(7) and (8) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (S.I. 2019/450) by the Trade Remedies (Dumping and Subsidisation) (Amendment) (No. 2) Regulations 2023 (S.I. 2023/955). Public notices made by the Secretary of State under these new powers can create an entitlement to a repayment of import duty in relation to certain exemptions from UK trade remedies. The amendments will enable HMRC to repay this import duty and also provide for a 3-year time limit in which an application for repayment can be made.

Regulation 5 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (“the Relief Regulations 2020”). Regulation 5(2) amends the Relief Regulations 2020 to amend the definition of the UK Reliefs document to refer to a revised UK Reliefs document. The revised UK Reliefs document makes changes to the eligibility criteria and relief conditions to make a claim under section 18 of that document. Regulation 5(3) inserts new regulation 4A into the Relief Regulations 2020 to provide a specific power for the Treasury to publish a notice specifying the goods to which the relief will apply and the time period in which claims for the relief may be made.

Regulation 6 amends the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108). Regulation 6(2) amends regulation 7 to expand the categories of goods deemed to be made in accordance with a procedure for the purposes of the applicable export provisions to include non-restricted stores where these are removed from a customs warehouse following approval by an HMRC officer or have been declared for an inward processing procedure in accordance with

regulation 27H of CIDEER 2018. Regulation 6(3) amends regulation 8(6) and (7) to provide that those paragraphs apply to domestic goods only and to widen the categories of stores which are exempt from export requirements.

Regulation 7 amends the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113) to create a penalty for breach of the requirement to provide further information to HMRC in order to complete a Customs declaration made in accordance with new regulation 26FA of CIDEER 2018, which is to be found in new regulation 29ZA of those Regulations. Penalties are also created for failures by people in control of approved aerodromes for breaches of conditions or restrictions attaching to the approval under new section 21(5A) CEMA 1979.

Any notices that are made under powers created 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.

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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