
STATUTORY INSTRUMENTS

2024 No. 194

The Customs (Miscellaneous Amendments) Regulations 2024

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

- 2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(1) are amended as follows.
- (2) In regulation 31(2)(a) (persons authorised to use the simplified customs declaration process: eligibility criteria) for “and (d)” substitute “, (d), (f) and (g)”.
- (3) In regulation 37(3)(a) (persons authorised to use the EIDR procedure: eligibility criteria) after “(e)” insert “, (f)”.
- (4) In regulation 89 (grant or refusal of an application for approval)—
- (a) after paragraph (1), insert—
- “(1A) An officer of HMRC may give a notice to the applicant specifying further information which must be provided to HMRC in order to determine the application.
- (1B) A notice given under paragraph (1A) must specify a period within which the further information must be provided.
- (1C) The period under paragraph (1B) may be extended where, in the opinion of an HMRC officer, it is appropriate to do so.”;
- (b) at the beginning of paragraph (2) insert “Subject to paragraph (2A),”;
- (c) after paragraph (2), insert—
- “(2A) Where a notice is given under paragraph (1A), the period specified under paragraph (1B), or extended under paragraph (1C), is to be disregarded for the purposes of calculating the specified period.”;
- (d) after paragraph (5) insert—
- “(5A) For the purposes of paragraphs (4) and (5) HMRC may publish a notice specifying conditions to which an approval is subject.”.
- (5) In regulation 91(2A) (amendment, suspension or revocation of approval) after “relating to a specific type of authorisation” insert “or a notice published under regulation 89(5A)”.
- (6) In regulation 97 (single and comprehensive guarantees)—
- (a) in paragraph (4)(d), omit paragraph (i);
- (b) omit paragraph (5).
- (7) In regulation 99 (specified amount: reduced amounts and waivers in relation to comprehensive guarantees)—
- (a) in paragraph (1A)(c), omit paragraph (i);
- (b) omit paragraph (1B).