

2024 No. 9

CUSTOMS

**The Ship's Report, Importation and Exportation by Sea
(Amendment) Regulations 2024**

<i>Made</i>	- - - -	<i>8th January 2024</i>
<i>Laid before Parliament</i>		<i>9th January 2024</i>
<i>Coming into force</i>	- -	<i>31st January 2024</i>

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 42(1) of the Customs and Excise Management Act 1979(a).

Citation and commencement

1.—(1) These Regulations may be cited as the Ship's Report, Importation and Exportation by Sea (Amendment) Regulations 2024.

(2) These Regulations come into force on 31st January 2024.

Amendment of the Ship's Report, Importation and Exportation by Sea Regulations 1981

2.—(1) Regulation 8A of the Ship's Report, Importation and Exportation by Sea Regulations 1981 (removal of goods imported by sea from RoRo or other listed locations)(b) is amended as follows.

(2) For paragraph (1), substitute—

“(1) Paragraph (2) applies to goods which—

- (a) are subject to regulation 131(2) (chargeable goods carried by RoRo vehicles: declarations) or 131F(3) (chargeable goods carried by relevant vehicles: declarations) of the Customs (Import Duty) (EU Exit) Regulations 2018(c); and
- (b) were not in Northern Ireland immediately before being removed to Great Britain by sea.”.

(3) In paragraph (2), for “Relevant goods imported by sea”, substitute “Goods to which this paragraph applies”.

(4) In paragraph (5), omit the definitions of “Relevant goods” and “Union goods”.

(a) 1979 c. 2. Section 42 was amended by paragraph 36 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22); there are other amendments which are not relevant to these Regulations.

(b) S.I. 1981/1260. Regulation 8A was inserted by S.I. 2021/1312, which was amended before it came into force by S.I. 2021/1442.

(c) S.I. 2018/1248; relevant amending instruments are S.I. 2019/326, 2019/1215, 2020/1234 and 2021/1347.

*Myrtle Lloyd
Jonathan Athow*

8th January 2024

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Ship's Report, Importation and Exportation by Sea Regulations 1981 (S.I. 1981/1260) ("the 1981 Regulations").

Regulation 1 provides for citation and commencement.

Regulation 2 amends regulation 8A of the 1981 Regulations so that paragraph (2) of regulation 8A applies where goods are subject to regulation 131(2) or 131F(3) of the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248), and are not goods which were in Northern Ireland immediately before being removed to Great Britain by sea. Where paragraph (2) of regulation 8A applies, goods may not be removed from a RoRo or Other Listed Location without being discharged from the free circulation procedure, unless the movement is approved by an HMRC officer.

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

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