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STATUTORY INSTRUMENTS

2019 No. 486

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Taxation (Cross-border Trade) (Miscellaneous
Provisions) (EU Exit) Regulations 2019**

Made - - - - 7th March 2019
Laid before the House of
Commons - - - - 8th March 2019
Coming into force in accordance with regulation 1(2)
and (3)

The Treasury make these Regulations exercising their powers in sections 24(3), 26(1), 26(5A) and 41(1) of the Finance Act 2003(1) and sections 19, 21(2), 21(7), 22, 23(3), 23(6), 31(6), 31(7), 32(7), 32(8), 32(10), 32(13), 33(4), 33(5), 33(8), 34(3), 34(5), 35(2) to (4), 36(5), 36(8) and (9), 51(1), 51(3), 52(2), 52(5), 52(6), 56(1) and (3), Schedule 1 paragraphs 1(7), 2(2), 3(1), 3(5), 6(1) and (2), 9 and 19(2), Schedule 2 paragraphs 1, 2(1) and (3), 5, 6, 7, 10, 12, 13, 14, 15, 19(2), 21(1) and 23, Schedule 6 paragraphs 3(1)(a), 5, 6 and 10, and Schedule 7 paragraph 1(3)(c) of the Taxation (Cross-border Trade) Act 2018(2).

The Treasury consider regulation 1(3) appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

Citation and commencement

1.—(1) These Regulations may be cited as the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019.

(2) This regulation, and regulations 5, 11 and 12, come into force on 29th March 2019.

(3) Any other provision in these Regulations comes into force on such day as the Treasury may by regulations appoint(3).

(1) 2003 c. 14. Section 26 is amended by the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 150, Schedule 8, paragraph 110, and by S.I. 2011/1043, 2018/461. There are amendments to section 24(3), but not relevant to “prescribed”.
(2) 2018 c. 22. The Treasury is “the appropriate Minister” under sections 51(4)(b) and 56(5)(b).
(3) Under the Taxation (Cross-border Trade) Act 2018, section 52(2).

Aircraft and ships' reporting, and controls on movements of goods

2.—(1) The Aircraft (Customs and Excise) Regulations 1981⁽⁴⁾ are amended as follows.

(2) In regulation 2—

(a) for the entry about “Community transit document” substitute—

““transit accompanying document” has the meaning given in paragraph 2(5) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018⁽⁵⁾”;

(b) omit the definition of “loader”; and

(c) in the definition of “loading pass”, for “Community transit document” substitute “transit accompanying document”.

(3) In regulation 7—

(a) in paragraph (1) for “Subject to paragraph (2) of this regulation, no” substitute “No”;

(b) omit paragraph (2);

(c) in paragraph (3)—

(i) for “external or internal Community” substitute “common”,

(ii) for “Community transit” substitute “transit accompanying”,

(iii) for “one of the aforementioned procedures” substitute “the aforementioned procedure”.

3.—(1) The Ship’s Report, Importation and Exportation by Sea Regulations 1981⁽⁶⁾ are amended as follows.

(2) In regulation 8(e)(iv)(aa)⁽⁷⁾, for “regulation 131 of the Customs (Import Duty) (EU Exit) Regulations 2018 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations, making of declarations)”, substitute “regulation 39A (advance electronic declarations by qualifying travellers: other chargeable goods) or 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations, making of declarations) of the Customs (Import Duty) (EU Exit) Regulations 2018⁽⁸⁾”.

(3) Regulation 10 is amended as follows—

(a) in paragraph (1)—

(i) omit sub-paragraph (a),

(ii) for sub-paragraph (b)(i) substitute—

“(i) and in sub-paragraph (ii) below, “transit accompanying document” has the meaning given in paragraph 2(5) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018, and”,

(iii) in sub-paragraph (b)(ii) for “Community transit” substitute “transit accompanying”;

(b) in paragraph (2) for “Subject to paragraph (3) of this regulation, no” substitute “No”;

(c) omit paragraph (3);

(d) in paragraph (4)—

(i) for “external or internal Community” substitute “common”,

(ii) for “Community transit” substitute “transit accompanying”,

⁽⁴⁾ S.I. 1981/1259; amended by S.I. 1992/3095 and S.I. 2018/1247. There are other amending instruments but none is relevant.

⁽⁵⁾ S.I. 2018/1258; amended by S.I. 2019/326.

⁽⁶⁾ S.I. 1981/1260; amended by S.I. 1986/1819, 2018/1247 and 2019/326. There are other amending instruments, but none is relevant.

⁽⁷⁾ Regulation 8(e)(iv)(aa) was inserted by S.I. 2019/326.

⁽⁸⁾ S.I. 2018/1248; amended by S.I. 2019/108, 2019/326.

(iii) for “one of the aforementioned procedures” substitute “the aforementioned procedure”.

4.—(1) The Control of Movement of Goods Regulations 1984⁽⁹⁾ are amended as follows.

(2) In regulation 3, in the definition of “removal document”, omit “, 6”.

(3) In regulation 4(1), for “internal or external Community transit procedure” substitute “common transit procedure as defined in paragraph 1(2) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018”.

(4) In regulation 7, for “an approved place or a place designated by the proper officer under section 53(4) or 58(3) of the Act” substitute “an appropriate place as required by regulation 40 of the Customs (Export) (EU Exit) Regulations 2019⁽¹⁰⁾”.

5.—(1) The Customs (Temporary Storage Facilities Approval and Miscellaneous Amendments) (EU Exit) Regulations 2018⁽¹¹⁾ are amended as follows.

(2) In regulation 5(5)(d), for “paragraphs” substitute “paragraph” and omit “(b) and”.

Declarations, trade remedies, cessation of EU customs law

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

(2) In regulation 4(5)—

(a) for “notice” substitute “notification”;

(b) after “baggage” insert “and personal gifts”; and

(c) omit sub-paragraph (b) and the “and” immediately preceding it.

(3) In regulation 14—

(a) after the definition of “EIDR records” insert—

““imported at a RoRo listed location” includes treated as imported into the United Kingdom by article 5(2) of the Channel Tunnel (Customs and Excise) Order 1990⁽¹²⁾”;

(b) in the definition of “Oral or By conduct list”, for “version 1, dated 27 November 2018” substitute “version 2, dated 1 March 2019”;

(c) after the definition of “Oral or By conduct list” insert—

““RoRo listed location” has the meaning given by regulation 130(1);

“RoRo vehicle” has the meaning given by regulation 129”;

(4) In regulation 17—

(a) in paragraph (1) for “and (3)” substitute “, (3) and (5)”;

(b) after paragraph (4) insert—

“(5) A Customs declaration may not be made orally where the goods—

(a) are imported at a RoRo listed location; and

(b) are carried by a RoRo vehicle.”.

(5) In regulation 24—

(a) in paragraph (1), at the beginning insert “Subject to paragraph (1A),”;

⁽⁹⁾ S.I. 1984/1176; amended by S.I. 2018/1247.

⁽¹⁰⁾ S.I. 2019/108.

⁽¹¹⁾ S.I. 2018/1247.

⁽¹²⁾ S.I. 1990/2167. There are amending instruments, but none is relevant.

- (b) after paragraph (1), insert—
- “(1A) Paragraph (1) does not apply where the goods are liable on import to value added tax or any excise duty.”.
- (6) In regulation 25—
- (a) in paragraph (1) for “paragraph (4)” substitute “paragraphs (1A) and (4)”;
- (b) after paragraph (1) insert—
- “(1A) Paragraph (1) does not apply where the goods are imported at a RoRo listed location.
- (1B) Subject to paragraph (4), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (3A) in respect of the goods listed in Part D (miscellaneous goods) or the Oral or By conduct list if—
- (a) the goods are imported at a RoRo listed location; and
- (b) at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.
- (1C) Paragraphs (1) and (1B) do not apply where the goods are liable on import to value added tax or any excise duty.”;
- (c) in paragraph (2)—
- (i) at the end of sub-paragraph (a) omit “and”,
- (ii) at the end of sub-paragraph (b) after the semi-colon insert “, and”,
- (iii) after sub-paragraph (b) insert—
- “(c) the vehicle is the goods or the goods are carried by the vehicle.”;
- (d) after paragraph (3) insert—
- “(3A) The conduct referred to in paragraph (1B) is where—
- (a) in the case of goods arriving at such part of the Cheriton Channel Tunnel Terminal at Folkestone, Kent as may be listed under regulation 130(1) (“Cheriton”)—
- (i) the individual drives a vehicle in a lane past a Customs office, or the individual allows himself or herself to be carried in a vehicle which is so driven;
- (ii) the vehicle is the goods or the goods are carried by the vehicle; and
- (iii) that Customs office is located in that part of the territory of France situated at Coquelles approved as a customs approved area under article 3(1) of the Channel Tunnel (Customs and Excise) Order 1990; or
- (b) in the case of goods arriving at any other RoRo listed location—
- (i) the individual disembarks from a vessel at the RoRo listed location by driving a vehicle, or allowing himself or herself to be carried in a vehicle which is so driven; and
- (ii) the vehicle is the goods or the goods are carried by the vehicle.”;
- (e) in paragraph (4)—
- (i) after “paragraph (1)” insert “or (1B)”,
- (ii) for “carried in” substitute “carried by”.
- (7) After regulation 26 insert—

“Free-circulation procedure: goods imported at RoRo listed locations

26A.—(1) An individual may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of the goods listed in Part A (miscellaneous goods) of the Oral or By conduct list if—

- (a) the goods are imported at a RoRo listed location;
- (b) the goods are carried by a RoRo vehicle; and
- (c) at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

(2) The conduct referred to in paragraph (1) is that described in regulation 25(3A).”.

(8) In regulation 27—

(a) for paragraph (2) substitute—

“(2) The conduct referred to in paragraph (1) is—

- (a) where the goods are imported at a RoRo listed location, that described in regulation 24(2) or 25(3A); or
- (b) in any other case, that described in regulation 24(2) or 25(2).”;

(b) in paragraph (3)—

(i) after “a temporary admission procedure” omit “by the conduct described in regulation 25(2)”,

(ii) after “the declaration is made” insert—

“by the conduct described in—

- (a) where the goods are imported at a RoRo listed location, regulation 25(3A);
or
- (b) in any other case, regulation 25(2).”.

(9) After regulation 27 insert—

“Temporary admission procedure: goods imported at RoRo listed locations

27A.—(1) This regulation applies where goods are—

- (a) imported at a RoRo listed location; and
- (b) carried by a RoRo vehicle.

(2) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (3) in respect of goods which are—

- (a) referred to in regulation 20(2) (temporary admission procedure: packaging, broadcast equipment and disaster relief material); or
- (b) listed in Part B (miscellaneous goods) of the Oral or By conduct list, if at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

(3) The conduct referred to in paragraph (2) is that described in regulation 25(3A).”.

(10) In regulation 29—

(a) for paragraph (2) substitute—

“(2) In relation to regulations 24, 25 and 26A—

- (a) notification of importation of the goods is to be treated as occurring, as the case may be—

- (i) on entering the channel of a Customs office;
 - (ii) on entering the lane past a Customs office; or
 - (iii) on disembarkation from the vessel; and
- (b) acceptance of the Customs declaration and discharge of the goods from the free-circulation procedure are to be treated as occurring, as the case may be—
 - (i) on exiting the channel;
 - (ii) on exiting the lane; or
 - (iii) on the individual driving the vehicle across the boundary of the RoRo listed location, or allowing himself or herself to be carried in the vehicle which is so driven.”;
- (b) in paragraph (5), before “Where a Customs declaration” insert “Subject to paragraph (5A)”;
- (c) after paragraph (5) insert—
 - “(5A) Where a Customs declaration for a temporary admission procedure is made in relation to goods imported at a RoRo listed location by conduct as provided by regulation 27 or 27A—
 - (a) notification of importation of the goods is to be treated as occurring, as the case may be—
 - (i) on entering the lane past a Customs office; or
 - (ii) on disembarking from the vessel; and
 - (b) acceptance of the Customs declaration is to be treated as occurring, as the case may be—
 - (i) on exiting the lane; or
 - (ii) on the individual driving the vehicle across the boundary of the RoRo listed location, or allowing himself or herself to be carried in the vehicle which is so driven.”;
 - (d) in paragraph (6) after “paragraph (5)” insert “or (5A)”.
- (11) In regulation 32, omit paragraphs (4) to (7).
- (12) In regulation 33(1)—
 - (a) at the end of sub-paragraph (a) omit “and”;
 - (b) at the end of sub-paragraph (b)(ii) insert “; and”;
 - (c) after sub-paragraph (b) insert—
 - “(c) paragraph (2B) or (2D) does not apply.”.
- (13) Insert after regulation 33(2)—
 - “(2A) Paragraph (2B) applies where—
 - (a) a transitional authorised declarant makes a simplified Customs declaration using the EIDR procedure; and
 - (b) the declaration is made during the period beginning with the day after that on which exit day falls and ending with the day before the date specified in a notice published by HMRC.
 - (2B) Where this paragraph applies, the period for the purposes of regulation 32(1)(b) ends with the fourth working day after the end of the period referred to in paragraph (2A).
 - (2C) Paragraph (2D) applies where—

- (a) a simplified Customs declaration (“SCD”) is made by an authorised declarant or a transitional authorised declarant in the period beginning on exit day and ending immediately before 1st April 2019; and
- (b) during the period beginning with 1st April 2019 and ending on 4th April 2019, the authorised declarant or transitional authorised declarant—
 - (i) makes a simplified Customs declaration; or
 - (ii) is aware that a simplified Customs declaration will be required to be made in April 2019.

(2D) Where this paragraph applies, the matters required to be included in a supplementary Customs declaration which relates to SCD may be included instead in the supplementary Customs declaration which relates to the first simplified Customs declaration made in April 2019.”.

- (14) Omit regulation 33(4).
- (15) In regulation 34(1), for “a particular” substitute “any particular”.
- (16) In regulation 36(2)(c), for “were discharged” substitute “discharged”.
- (17) In the heading to regulation 39, insert at the end **“: personal gifts and non-commercial goods”**.
- (18) In regulation 39—
 - (a) at the end of paragraph (1)(b) insert “and”;
 - (b) omit paragraph (1)(d) and the “and” immediately preceding it;
 - (c) in paragraph (3)(b) before “where the individual is driving” insert “subject to paragraph (9)”;
 - (d) after paragraph (7) insert—
 - “(8) Paragraph (9) applies where—
 - (a) the goods are to be imported at a RoRo listed location; and
 - (b) the individual is driving, or being driven in, a vehicle carrying the goods.
 - (9) Where this paragraph applies, notification of discharge of the goods from the free-circulation procedure is to be treated as occurring when the individual drives the vehicle across the boundary of the RoRo listed location.”.
- (19) After regulation 39, insert—

“Mandatory advance electronic declarations by qualifying travellers: other chargeable goods

39A.—(1) Subject to paragraph (3), this regulation applies in respect of goods other than personal gifts or non-commercial goods imported by an individual who is a qualifying traveller contained within the individual’s accompanied baggage or carried by a small vehicle driven by the individual, or in which the individual is a passenger, where—

- (a) the value of the goods exceeds £900;
- (b) the weight of the goods exceeds 1000 kg;
- (c) the goods are subject to excise duty; or
- (d) the goods are specified as controlled goods in a notice published by HMRC.

(2) HMRC must publish a notice specifying goods as controlled goods.

(3) This regulation does not apply if a Customs declaration may be made, or is deemed as made, in respect of the goods under—

- (a) regulation 27 (temporary admission procedure: miscellaneous goods);
- (b) regulation 27A (temporary admission procedure: RoRo listed locations);
- (c) paragraph 1 of Schedule 1 (the common transit procedure) to the Customs Transit Procedures (EU Exit) Regulations 2018;
- (d) paragraph 3 of Schedule 2 (the TIR transit procedure) to those Regulations; or
- (e) paragraph 4(1A) of Schedule 3 (the UK transit procedure) to those Regulations⁽¹³⁾.

(4) A Customs declaration must be made for the free-circulation procedure⁽¹⁴⁾ in respect of the goods, in accordance with the electronic form specified in a public notice made under paragraph 4(a) of Schedule 1 to the Act, within the period of five working days ending with the day on which the qualifying traveller reasonably expects the goods will be imported into the United Kingdom.

(5) Notification of acceptance of the declaration is to be treated as occurring at the time that an HMRC officer is satisfied that the goods have been presented⁽¹⁵⁾ to Customs on import.

(6) Notification of importation of the goods must be given with the Customs declaration.

(7) It is to be presumed that at the time of importation of the goods the qualifying traveller has been notified of the liability to pay import duty.

(8) When required to do so by an HMRC officer, the qualifying traveller must produce evidence of compliance with paragraph (4).

(9) The evidence provided must be of a type, and in a form, as specified in a notice published by HMRC.

(10) Regulation 43(1) (payment of import duty) applies as if for “period of 10 days beginning with the date” there were substituted “next working day”.

(11) In paragraph (1) and regulation 39B—

“excise duty” has the same meaning as in section 49 of the Act;

“small vehicle” has the same meaning as in section 108(1) of the Road Traffic Act 1988⁽¹⁶⁾.

Voluntary advance electronic declarations by qualifying travellers: other chargeable goods

39B.—(1) This regulation applies in respect of goods other than personal gifts or non-commercial goods imported by an individual who is a qualifying traveller contained within the individual’s accompanied baggage or carried by a small vehicle driven by the individual, or in which the individual is a passenger, where—

- (a) the value of the goods does not exceed £900;
- (b) the weight of the goods does not exceed 1000 kg;
- (c) the goods are not subject to excise duty;
- (d) the goods are not specified as controlled goods in a notice published by HMRC; and
- (e) the goods are imported into the United Kingdom at a specified location.

(2) HMRC must publish a notice specifying locations for the purposes of this regulation.

⁽¹³⁾ Inserted by regulation 8(3)(d) of these Regulations.

⁽¹⁴⁾ “The free-circulation procedure” is defined in section 3 of the Taxation (Cross-border Trade) Act 2018 (c. 22).

⁽¹⁵⁾ See section 34 of the Taxation (Cross-border Trade) Act 2018 on presentation of goods.

⁽¹⁶⁾ 1988 c. 52; the definition of “small vehicle” was inserted by S.I. 1996/1974.

(3) A Customs declaration may be made for the free-circulation procedure in respect of the goods in accordance with the electronic form specified in a public notice made under paragraph 4(a) of Schedule 1 to the Act before the goods are imported into the United Kingdom.

(4) Notification of acceptance of the declaration is to be treated as occurring at the time that an HMRC officer is satisfied that the goods have been presented to Customs on import.

(5) Notification of importation of the goods must be given with the Customs declaration.

(6) Notification of discharge of the goods from the free-circulation procedure is to be treated as occurring at the time an HMRC officer is satisfied that the goods have been presented to Customs on import.

(7) When required to do so by an HMRC officer, the qualifying traveller must produce evidence of compliance with paragraph (3).

(8) The evidence provided must be of a type, and in a form, as specified in a notice published by HMRC.

(20) After regulation 53 insert—

“Trade remedy repayment investigations

53A.—(1) Paragraph (2) applies where—

- (a) a person has paid import duty attributable to the imposition of an anti-dumping amount or countervailing amount specified in a notice made by the Secretary of State under section 13 of the Act;
- (b) the relevant dumping margin or amount of the subsidy has been eliminated or reduced to a level which is lower than the amount specified in the notice made by the Secretary of State under section 13 of the Act; and
- (c) the application to conduct a repayment investigation under regulation 89 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019⁽¹⁷⁾ was made no later than 6 months after the end of the importation period to which the application related.

(2) The amount of repayment determined to be due pursuant to regulation 89 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 at the conclusion of the repayment investigation is the amount which may be repaid.

(3) For the purposes of this regulation, an “importation period” is any continuous six-month period commencing on—

- (a) the day after the date on which the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 commence;
- (b) the day after the period in sub-paragraph (a) terminates; or
- (c) the anniversary of the day in sub-paragraph (a) or (b).”.

(21) In regulation 86—

- (a) in paragraph (1)(b), for “was treated” substitute “is treated”;
- (b) in paragraphs (1)(c), (2)(c) and (3)(b), for “of the date” substitute “from the date” in each place;
- (c) in paragraph (3)(b), insert a full-stop at the end;
- (d) in paragraph (4)(a), for “references to conditions” substitute “reference to conditions”.

(22) In regulation 92(4), for “references to conditions” substitute “reference to conditions”.

(23) In regulation 94, in the definition of “guaranteeing association”, for “maybe” substitute “may be”.

(24) After regulation 105 insert—

“Goods not regarded as domestic goods: goods in UK sector of the continental shelf

105A.—(1) For the purposes of Part 1 of the Act, goods put to a specified authorised use in the UK sector of the continental shelf in accordance with regulation 33(3)(a) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(18) are not to be regarded as domestic goods on the discharge of the authorised use procedure if the goods remain in the UK sector of the continental shelf.

(2) In paragraph (1), “the UK sector of the continental shelf” has the meaning given in regulation 33(7) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(19).”.

(25) For regulation 131(1) substitute—

“(1) Paragraph (2) applies where—

(a) chargeable goods to be imported are carried by a RoRo vehicle which is boarded onto a train or vessel destined for a RoRo listed location; and

(b) the goods are not—

(i) goods that may be declared under—

(aa) regulation 26A (free-circulation procedure: goods imported at RoRo listed locations);

(bb) regulation 27 (temporary admission procedure miscellaneous goods – by conduct declarations), by virtue of paragraph (1)(b) or (1)(c) of that regulation; or

(cc) regulation 27A (temporary admission procedure: goods imported at RoRo listed locations); or

(ii) imported by an entity designated as a universal service provider under section 35(1) of the Postal Services Act 2011(20).”.

(26) In regulation 137(1)(b) and (c), for “take of” substitute “take” in both places.

(27) In regulation 151, for “the transit” substitute “a transit”.

(28) In regulation 155(2)—

(a) after “UCC applies;” insert “or”;

(b) for sub-paragraph (f) substitute—

“(f) where the goods are subject to a special procedure, on 29th March 2020.”;

(c) omit sub-paragraph (g).

(29) In regulation 158(5), for “Union that” substitute “Union”.

Special customs procedures, outward processing

7.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(21) are amended as follows.

(18) Regulation 33(3)(a) is amended by regulation 7(8) of these Regulations.

(19) Regulation 33(7) is inserted by regulation 7(9) of these Regulations.

(20) 2011 c. 5. There is an amendment to section 35, but it is not relevant.

(21) S.I. 2018/1249, amended by S.I. 2019/108, 2019/326.

- (2) In regulation 13A—
 - (a) in paragraph (3), omit ““re-export notification”,”;
 - (b) in paragraph (4)—
 - (i) in sub-paragraph (j), omit “and”, and
 - (ii) after sub-paragraph (j) insert—
 - “(ja) in regulation 40(3), for “person who made the export declaration” the “holder of the procedure” were substituted;”.
- (3) In regulation 17(6)(b) for “released for export” substitute “released to a common export procedure under regulation 49 of the Customs (Export) (EU Exit) Regulations 2019(22)”.
- (4) In regulation 22(3)—
 - (a) in the words before sub-paragraph (a) for “the following requirements apply” substitute “the following are requirements of the procedure”;
 - (b) in sub-paragraph (a)—
 - (i) for “must process” substitute “processes”,
 - (ii) for “arrange” substitute “arranges”;
 - (c) in sub-paragraph (b) for “must result” substitute “results”;
 - (d) in sub-paragraph (c)—
 - (i) in the words before paragraph (i) for “must” substitute “does”,
 - (ii) in paragraph (i), after the semi-colon omit “and”,
 - (iii) in paragraph (ii), at the end insert “; and”,
 - (iv) after paragraph (ii) insert—
 - “(iii) the arrangements are not of a description specified in a notice published by HMRC.”.
- (5) After regulation 28 insert—

“Outward processing – goods regarded as domestic goods

- 28A.**—(1) This regulation applies where—
- (a) goods are released to an outward processing procedure;
 - (b) the processing of the goods under the procedure consists in their repair by any person without charge;
 - (c) there is a breach of—
 - (i) the terms of the declaration for the procedure; or
 - (ii) any other requirement in relation to the procedure; and
 - (d) an HMRC officer is satisfied that the person who caused the breach did not do so for the purposes of—
 - (i) avoiding, or enabling any other person to avoid, any Customs obligation that would have applied if the breach had not occurred;
 - (ii) preventing a liability to import duty or charges being incurred by any person; or
 - (iii) preventing the application of any non-tariff trade policy measure or agricultural policy measure.

(22) [S.I. 2019/108](#). Regulation 49(1) sets out when the release of goods to a common export procedure occurs.

- (2) Where this regulation applies, the goods continue to be regarded as domestic goods.”.
- (6) In regulation 29—
- (a) in paragraph (4)(a) before “the replacement goods” insert “subject to paragraph (9)”;
 - (b) in paragraph (6)(a) before “the value of the replacement goods” insert “subject to paragraph (9),”;
 - (c) in paragraph (7)—
 - (i) in sub-paragraph (a), after the semi-colon omit “and”,
 - (ii) in sub-paragraph (b)(ii), after the semi-colon insert “and”,
 - (iii) after sub-paragraph (b) insert—
 - “(ba) subject to paragraph (9), where paragraph (4) does not apply, if the domestic goods are exported within the required export period—
 - (i) the value of the replacement goods is to be determined in accordance with regulation 31(2); and
 - (ii) domestic goods repaired outside the United Kingdom and then imported into the United Kingdom are not to be treated as imported in accordance with the outward processing procedure.”;
 - (d) after paragraph (8) insert—
 - “(9) Paragraphs (4)(a), (6)(a) and (7)(ba)(i) do not apply where—
 - (a) there is a breach of—
 - (i) the terms of the declaration for the procedure; or
 - (ii) any other requirement in relation to the procedure; and
 - (b) an HMRC officer is satisfied that the person who caused the breach did so for the purposes of—
 - (i) avoiding, or enabling any other person to avoid, any Customs obligation that would have applied if the breach had not occurred;
 - (ii) preventing a liability to import duty or charges being incurred by any person; or
 - (iii) preventing the application of any non-tariff trade policy measure or agricultural policy measure.”.
- (7) In regulation 31—
- (a) after paragraph (1) insert—
 - “(1A) This paragraph applies where—
 - (a) goods are released to an outward processing procedure;
 - (b) the processing of the goods under the procedure consists in anything other than their repair by any person without charge;
 - (c) the goods are imported in accordance with the procedure;
 - (d) there is a breach of—
 - (i) the terms of the declaration for the procedure; or
 - (ii) any other requirement in relation to the procedure; and
 - (e) an HMRC officer is satisfied that the person who caused the breach did not do so for the purposes of—
 - (i) avoiding, or enabling any other person to avoid, any Customs obligation that would have applied if the breach had not occurred;

- (ii) preventing a liability to import duty or charges being incurred by any person; or
 - (iii) preventing the application of any non-tariff trade policy measure or agricultural policy measure.
- (1B) Where paragraph (1A) applies, the value of the goods is to be reduced in accordance with paragraph (1).”;
- (b) in paragraph (2) after “29(6)(a)” insert “or (7)(ba)”.
- (8) In regulation 33(3)(a), after “United Kingdom” insert “or the UK sector of the continental shelf”.
- (9) After regulation 33(6), insert—
 - “(7) In paragraph (3)(a), “the UK sector of the continental shelf” means the areas designated by Order in Council under section 1(7) of the Continental Shelf Act 1964(23).”.
- (10) In regulation 34—
 - (a) for paragraph (1) substitute—
 - “(1) This regulation applies where—
 - (a) goods released to an authorised use procedure are substantially destroyed;
 - (b) part of the goods remains (“the remaining goods”); and
 - (c) the remaining goods are rendered unusable for the use for which they were imported without further processing.”;
 - (b) omit paragraph (2);
 - (c) in paragraph (3) for “Waste and scrap of the kind referred to in paragraph (1) is” substitute “The remaining goods are”.
 - (11) After regulation 34 insert—

“Authorised use relief – breach of a requirement

- 34A.**—(1) This regulation applies where—
- (a) goods are released to an authorised use procedure;
 - (b) a breach of a requirement relating to the procedure gives rise to a liability to import duty under section 4(4)(d) of the Act; and
 - (c) an HMRC officer is satisfied that the person who caused the breach did not do so for the purposes of—
 - (i) avoiding, or enabling any other person to avoid, any Customs obligation that would have applied if the breach had not occurred;
 - (ii) preventing a liability to import duty or charges being incurred by any person; or
 - (iii) preventing the application of any non-tariff trade policy measure or agricultural policy measure.
- (2) Where this regulation applies, relief from the liability to import duty arising under section 4(4)(d) of the Act is to be given.”.
- (12) In regulation 37(5)(b)(i) after “subject” insert “to”.
 - (13) In regulation 40(2)(b) for “a” substitute “any”.

(23) 1964 c. 29; section 1(7) was amended by paragraph 1 of Schedule 3 to the Oil and Gas (Enterprise) Act 1982 (c. 23) and section 103 of the Energy Act 2011 (c. 16).

(14) In regulation 45(2)(e), in the words before paragraph (i) for “storage warehouse” substitute “customs warehouse”.

Customs transit procedures

8.—(1) The Customs Transit Procedures (EU Exit) Regulations 2018 are amended as follows.

(2) In Schedule 1—

(a) paragraph 1(5)(a) after “acceded to it” insert “, and also includes the Isle of Man, the Channel Islands and the Sovereign Base Areas of Akrotiri and Dhekelia”;

(b) insert after paragraph 1(6)—

“(7) For the purposes of the common transit procedure, goods brought directly to the United Kingdom from the Isle of Man are not imported.

(8) Sub-paragraph (1), first indent does not apply in the case of goods brought into the United Kingdom directly from the Channel Islands or the SBA.

(9) For the purposes of this Schedule, references to—

(a) the Channel Islands are to the Bailiwick of Jersey or Guernsey, as the case requires;

(b) the “SBA” are to the Sovereign Base Areas of Akrotiri and Dhekelia.”;

(c) insert after paragraph 2(10)—

“(11) Each of sub-paragraphs (A1), (1) and (6) do not apply where the goods are to be, or are, brought into the United Kingdom directly from the Isle of Man, the Channel Islands or the SBA.”;

(d) paragraph 13, insert after sub-paragraph (3)—

“(4) The deemed transit procedure in paragraph 1(1) is deemed to be discharged, and paragraph 14 does not apply, when and to the extent that the goods in question are declared and accepted for another Customs procedure pursuant to TCTA, Schedule 2, paragraph 18(2).”;

(e) paragraph 14(1), before the first “goods”, insert “chargeable”;

(f) insert after paragraph 25(9)—

“(10) But if the goods in sub-paragraph (9) are re-imported directly from the Channel Islands or the SBA, those goods must be presented to Customs on re-import when they are brought into the United Kingdom.

(11) The goods in sub-paragraph (9) remain subject to paragraph 27, except as provided for by paragraph 27(8).”;

(g) paragraph 27, insert after sub-paragraph (7)—

“(8) Each of sub-paragraphs (A1), (1) and (4) do not apply where the goods are to be, or are, brought into the United Kingdom directly from the Isle of Man, the Channel Islands or the SBA.”;

(h) paragraph 35(1)(b), after “United Kingdom” insert “, the Isle of Man, the Channel Islands or the SBA”;

(i) paragraph 38, insert as sub-paragraph (4)—

“(4) The deemed transit procedure in paragraph 25(9) is deemed to be discharged, and paragraph 39 does not apply, when and to the extent that the goods in question are declared and accepted for another Customs procedure pursuant to TCTA, Schedule 2, paragraph 18(2).”;

(j) paragraph 41(1), in the opening words, after “conditions” insert “of”;

(k) paragraph 59, before “recipient” insert “carrier or”.

(3) In Schedule 3—

(a) paragraph 1, before the first “transit” insert “a”;

(b) insert after paragraph 1—

“1A. The UK transit procedure is also available for chargeable goods to move from the United Kingdom subject to a transit procedure that ends in the Isle of Man.”;

(c) insert after paragraph 3—

“3A.—(1) Where chargeable goods arrive in the Isle of Man, and are subject to the UK transit procedure, paragraph 3(b) applies as if the customs office of destination is the one in the Isle of Man where the goods are presented preliminary to ending that procedure.

(2) Where goods arrive in the United Kingdom from the Isle of Man or the Channel Islands, and are then chargeable goods declared for the UK transit procedure under paragraph 4(1A) or paragraph 4(1)—

(a) a reference in paragraph 5(1) or 5(2) made to Schedule 1 that is about HMRC may also be taken as a reference to the corresponding customs authority of the Isle of Man or the Channel Islands;

(b) a reference in paragraph 5(3) made to Schedule 1, paragraph 25(5) that is about HMRC may also be taken as a reference to the corresponding customs authority of the Isle of Man or the Channel Islands.

(3) Where sub-paragraph (1) applies, a reference in paragraph 8(1), 8(2) or 9(1) made to Schedule 1 (except about any time-limit set by HMRC) that is about HMRC or the United Kingdom may also be taken as a reference to the corresponding customs authority for the Isle of Man or to the Isle of Man, respectively.

(4) Nothing in this Schedule is to be taken as imposing any duty or obligation on the customs authority for the Isle of Man or the Channel Islands.

(5) References in this Schedule to the Channel Islands are to the Bailiwick of Jersey or Guernsey, as the case requires.”;

(d) insert after paragraph 4(1)—

“(1A) The Customs declaration (but not the guarantee) in sub-paragraph (1) is deemed as made and accepted where goods arrive in the United Kingdom from the Isle of Man subject to a procedure corresponding in the Isle of Man to the UK transit procedure; and those goods are then chargeable goods.

(1B) For the purposes of sub-paragraph (1A), any function carried out by the Isle of Man customs authority pre-arrival, and corresponding to a pre-departure function of HMRC in relation to the UK transit procedure, substitutes for that pre-departure function.”;

(e) insert after paragraph 4(4)—

“(5) Use of the UK transit procedure for chargeable goods that are to move from the United Kingdom to the Isle of Man is subject to a declaration made for this purpose and accepted by HMRC, and to the provision of a guarantee as provided for in sub-paragraph (1), first and second indents.

(6) The declaration in sub-paragraph (5) is deemed to be within TCTA, Schedule 2, paragraph 5(1)(a).”;

(f) insert after paragraph 7—

“7A. For a UK transit procedure covered by paragraph 1A and where the goods are in the Isle of Man, paragraph 7 applies as if the customs authority for the Isle of Man is

HMRC (except in relation to any route prescribed for the procedure by HMRC) and as if the Isle of Man is within the United Kingdom.”;

(g) insert after paragraph 8(5)—

“(6) For a UK transit procedure that ends in the Isle of Man—

(a) sub-paragraph (5)(a) applies in relation to Schedule 1, paragraph 35(1)(b) as if—

(i) the customs authority in question is any other than HMRC or the customs authority for the Isle of Man, and

(ii) the document or customs record establishes that the goods have physically left the United Kingdom and the Isle of Man;

(b) sub-paragraph (5)(b) applies as if the United Kingdom includes the Isle of Man.

(7) A UK transit procedure also ends as provided for by paragraph 13(1).”;

(h) insert after paragraph 9(5)—

“(6) A UK transit procedure is also discharged as provided for by paragraph 13(1).”;

(i) insert after paragraph 11(2)—

“(3) Sub-paragraph (1) applies only where the UK transit procedure is discharged in the United Kingdom and otherwise than under TCTA, Schedule 2, paragraph 18(2).”;

(j) insert after paragraph 12—

“**13.**—(1) The export of the chargeable goods from the United Kingdom in accordance with the applicable export provisions in TCTA, section 35(1) ends and discharges the UK transit procedure.

(2) Discharge of the UK transit procedure under paragraph 9(1) or sub-paragraph (1) is only available where the procedure has not already been discharged under TCTA, Schedule 2, paragraph 18(2).”.

Export procedures

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

(2) In regulation 2(1)—

(a) in the appropriate place, insert ““onward export notification” means a notification given in accordance with Part 8A.”;

(b) omit the definition of “re-export notification”; and

(c) in the definition of “release”, for “from” substitute “to”.

(3) In regulation 6, in paragraph (4)(c), for “a re-export notification” substitute “an onward export notification”.

(4) In regulation 7—

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

(b) in paragraph (2), for paragraph (b) substitute—

“(b) an exit summary declaration is required and has been made.”;

(c) after paragraph (2) insert—

“(2A) Goods in respect of which Part 8A (onward export notifications) applies.”.

(5) In regulation 8(1) for “(7)” substitute “(7A)”.

(6) In regulation 8(7), at the end insert “and are stores within the meaning of section 1 (interpretation) of CEMA 1979”.

- (7) After regulation 8(7) insert—
- “(7A) Goods exported to the UK sector of the continental shelf to be put to a specified authorised use in accordance with regulation 33(3)(a) of CSPOP 2018.”.
- (8) After regulation 8(9) insert—
- “(10) In paragraph (7A), “the UK sector of the continental shelf” has the meaning given by regulation 33(7) of CSPOP 2018.”.
- (9) In regulation 9, for the definition of “Oral and By conduct list” substitute—
- ““Oral or By conduct list” has the same meaning as it has in regulation 14 of CIDEER 2018;”.
- (10) In both paragraph (1)(e) of regulation 21 and paragraph (1)(b) of regulation 22, for “Oral and By conduct list” substitute “Oral or By conduct list”.
- (11) In regulation 22—
- (a) in paragraph (1) after “paragraph (2)” insert “or (5)”;
(b) in paragraph (2) before “The conduct referred to” insert “Subject to paragraph (4)”;
(c) in paragraph (2)(b) after “carried”, for “in” substitute “by”;
(d) after paragraph (3) insert—
- “(4) Paragraph (2) does not apply where the goods are exported from a RoRo listed location within the meaning given in regulation 52.
(5) Where the goods are exported from a RoRo listed location, the conduct referred to is where—
- (a) the individual drives a vehicle across the boundary of a RoRo listed location, or allows herself or himself to be carried in a vehicle which is so driven; and
(b) the goods are carried by the vehicle, or are the vehicle.”.
- (12) In regulation 29—
- (a) in paragraph (2) for “22” substitute “22(2)”;
(b) after paragraph (2) insert—
- “(2A) In relation to regulation 22(5)—
- (a) notification of export of the goods is to be deemed as occurring on driving across the boundary;
(b) the following are to be treated as occurring on driving across the boundary—
- (i) acceptance of the export declaration; and
(ii) release of the goods to a common export procedure; and
(c) discharge of the goods from a common export procedure is to be treated as occurring on export of the goods from the United Kingdom.”;
- (c) in paragraph (4) after “paragraph (2)” insert “, (2A)”.
- (13) In regulation 33, omit paragraph (7).
- (14) In regulation 40, after paragraph (6) insert—
- “(6A) For the purposes of this regulation, HMRC may approve a place which is an appropriate place.
(6B) And cases where a place is approved by HMRC for those purposes include cases where the place is owned, occupied or otherwise used by a person approved by HMRC.”.
- (15) In regulation 51, in paragraph 8(c), omit “, or re-export notification”.
- (16) In regulation 54, in paragraph (2)(b), omit “at a place specified in a notice given by HMRC”.

- (17) In regulation 55—
- (a) in paragraph (1), after “export declarations” and within the inverted commas, insert “and onward export notifications”; and
 - (b) in paragraph (2)—
 - (i) after “an export declaration”, and within the inverted commas, insert “or an onward export notification”, and
 - (ii) after “substituted” insert “, and as if, in both places, after “the declaration”, the words “or the notification” were inserted”.
- (18) In regulation 57, in paragraph (1) after “in each export declaration which is made” insert “, and in each onward export notification which is given,”.
- (19) In regulation 58, in paragraph (1), after “export declaration” insert “or onward export notification”.
- (20) After Part 8, insert—

“PART 8A

Onward export

Interpretation of Part

59A. In this Part—

“export trans-shipment” means the movement, in a temporary storage facility, of goods from a vehicle which brought them into that facility onto a vehicle for the purpose of exporting the goods from the United Kingdom;

“OE notifier” has the meaning given by regulation 59B(5);

“temporary storage declaration” has the same meaning as in regulation 8 of CIDEER 2018; and

“temporary storage facility” has the same meaning as in section 25A(1) of CEMA 1979.

Onward export notifications

59B.—(1) An onward export notification in respect of goods may only be given if—

- (a) a temporary storage declaration has been made in respect of the goods;
- (b) the goods are in a temporary storage facility;
- (c) a Customs declaration has not been made in respect of the goods; and
- (d) an export trans-shipment in respect of the goods has taken place, or the person giving the notification intends for it to take place, before the end of the period of 14 days beginning on the day on which the goods were presented to Customs on import.

(2) An onward export notification in respect of goods must be given to HMRC by a person mentioned in paragraph (3) before the goods are exported.

(3) The persons are—

- (a) the person who exports the goods;
- (b) a person on whose behalf another person exports the goods;
- (c) a person who is responsible for the carriage of the goods when they are exported.

(4) For the purposes of paragraph (2), persons mentioned in paragraph (3) are required to give an onward export notification except where another person mentioned in that paragraph has given it prior to the export of the goods.

(5) A person who gives an onward export notification is an “OE notifier”.

(6) An onward export notification must—

- (a) contain the matters specified in a notice given by HMRC; and
- (b) be made in the form and manner specified in the notice.

(7) HMRC must publish that notice and it may include provision, further to paragraph (2), about when the onward export notification must be made.

(8) And it may, for example, specify that details of any of the following be included in an onward export notification—

- (a) the person giving the onward export notification; and
- (b) the goods.

(9) When an onward export notification is given in respect of goods, the OE notifier is deemed to have given a notification of export of the goods.

Amendment and withdrawal of onward export notifications

59C.—(1) An OE notifier may amend or withdraw an onward export notification given by the OE notifier, except where paragraphs (2) and (3) apply.

(2) No amendment may be made after an HMRC officer has informed the OE notifier that the officer is satisfied that the goods may be exported.

(3) No amendment may be made after the time when an HMRC officer informs the OE notifier that the officer—

- (a) intends to examine the goods, or
- (b) has established that the contents of the onward export notification are incorrect.

(4) But paragraph (3) does not apply in relation to an amendment required under regulation 58(2) (customs agents: disclosure of withdrawal of an appointment).

Onward export notifications treated as withdrawn

59D. An onward export notification in respect of goods is treated as withdrawn if—

- (a) an export trans-shipment of the goods does not take place before the end of the period of 14 days beginning on the day on which the goods were presented to Customs on import; or
- (b) the goods were not exported before the end of the period of 90 days beginning with the day on which the goods were presented to Customs on import.

Onward export of goods

59E.—(1) Paragraph (2) applies in relation to goods in respect of which an onward export notification has been given.

(2) The goods may only be exported if—

- (a) an HMRC officer is satisfied that the goods may be exported; and
- (b) the export of the goods takes place before the end of the period of 90 days beginning with the day on which the goods were presented to Customs on import.

(3) If an HMRC officer is satisfied that the goods may be exported, the officer must inform the OE notifier that the officer is so satisfied.”

(21) In regulation 63, in paragraph (2), in the appropriate place in the list insert “re-export notification;”.

(22) In Part 11, omit Chapter 6.

Penalties

10.—(1) The Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003⁽²⁴⁾ is amended as follows.

(2) Under the heading “Presentation of Goods to Customs”, after the entries relating to regulation 4(1), (2) and (3) of the Customs (Import) (EU Exit) Regulations 2018⁽²⁵⁾ insert—

“Regulation 4(3C) ⁽²⁶⁾	The person responsible for £2,500.” giving the notification.
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Notification of arrival:

Where a person is deemed to have notified HRMC under regulation 4(3A) and the Customs declaration in respect of the goods was not made using the EIDR procedure, the person must give a notification to HMRC that the goods have arrived in the United Kingdom which meets the requirements in regulation 4(3D).

11.—(1) Regulation 5 of the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018⁽²⁷⁾ is amended as follows.

(2) In paragraph (17), in the inserted text relating to “Customs Declarations”, under the heading “The Customs (Import Duty) (EU Exit) Regulations 2018”—

- (a) in the entries for paragraphs (1) and (2) of regulation 32, in column 2, after “the authorised declarant” in both entries, insert “or the transitional authorised declarant⁽²⁸⁾”;
- (b) in the entry for paragraph (2) of regulation 32, in column 1, after “An authorised declarant” insert “or a transitional authorised declarant”; and
- (c) in the entry for regulation 37(5)—
 - (i) in the heading, after “Regulation 37(5)” insert “or 37A(8)”⁽²⁹⁾,
 - (ii) in column 1, after “An authorised EIDR declarant” insert “or a transitional authorised declarant”, and
 - (iii) in column 2, after “the authorised EIDR declarant” insert “or the transitional authorised declarant”.

⁽²⁴⁾ S.I. 2003/3113, amended by S.I. 2009/3164, 2011/2534, 2015/636, 2018/483, 2018/1260 and 2019/148.

⁽²⁵⁾ The entries relating to regulations 4(1), (2) and (3) were inserted by regulation 16(b) of S.I. 2018/1260.

⁽²⁶⁾ Regulation 4(3C) was inserted by regulation 8(c) of S.I. 2019/326.

⁽²⁷⁾ S.I. 2018/1260.

⁽²⁸⁾ The expression “transitional authorised declarant” has the meaning given by regulation 37A(1) of S.I. 2018/1248.

⁽²⁹⁾ Regulation 37A was inserted into S.I. 2018/1248 by regulation 9(5) of S.I. 2019/326.

(3) In paragraph (24), in the inserted text relating to “RoRo Vehicles”, under the heading “The Customs (Import Duty) (EU Exit) Regulations 2018 Chargeable goods destined for RoRo listed locations”, in column 1 of the entry for regulation 131(6)(30), for “every RoRo vehicle carrying goods” substitute “all goods to which paragraph (2) applies”.

12.—(1) The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019(31) are amended as follows.

(2) In regulation 2(4), in the inserted text, after the entry for regulation 41(3) of the Customs (Export) (EU Exit) Regulations 2019 insert—

“Discharge from a common export procedure

Regulation 50(3) and (4)	The person who exported the £2,500.” goods or (where applicable) P.
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A person who exported goods that have been presented to Customs on export is required to inform HMRC that the goods have been exported except if they secure that another person (“P”) is to do it on their behalf.

7th March 2019

Paul Maynard
Jeremy Quin
Two of the Lords Commissioners of Her
Majesty’s Treasury

(30) Regulation 131(6) of S.I. 2018/1248 was amended by regulation 13(b) of S.I. 2019/326.

(31) S.I. 2019/148.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations adjust a number of EU exit instruments relevant to the taxation of cross-border trade, including those about associated penalties.

They make provision for electronic Customs declarations made in advance of importation in relation to goods other than non-commercial goods imported by a qualifying traveller in accompanied baggage or in or on a motor vehicle, for advance declarations, for consequential amendments to aircraft and ships' reporting rules, for controls on movements of goods, and for declarations made orally or by conduct.

They provide that goods declared for an authorised use procedure can be put to a specified use in the UK sector of the continental shelf. Goods exported to the UK sector of the continental shelf put to a specified authorised use need not be exported in accordance with the applicable export provisions. Goods remaining on the UK sector of the continental shelf will not be domestic goods on the discharge of an authorised use procedure for which those goods were declared.

They provide for Customs declarations, the cessation of EU customs law, repayments of duty, and relief for authorised uses of goods.

In relation to special Customs procedures and outward processing, they limit the circumstances in which it is a requirement of the inward processing procedure that goods are not exported; limit the circumstances in which a breach of an authorised use or outward processing procedure will result in the loss of preferential treatment; and ensure the treatment of waste and scrap aligns with the treatment under existing EU legislation.

They modify the common and UK customs transit rules to accommodate the Crown Dependencies and the Sovereign Base Areas in the light of the United Kingdom's accession to the Convention on a common transit procedure, and of the customs union with the Crown Dependencies.

They provide for onward export notifications which replace most references to re-export notifications, allow HMRC to approve places for the examination of goods prior to export, and make other miscellaneous amendments about the export of goods.

This instrument will be covered by an overarching HMRC impact assessment (third edition) which will be published and available on the website at:

<https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.