
STATUTORY INSTRUMENTS

2020 No. 1629

**The Customs (Modification and
Amendment) (EU Exit) Regulations 2020**

Part 1

Introduction

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Modification and Amendment) (EU Exit) Regulations 2020.

(2) Except as provided for in paragraphs (3) to (5), these Regulations come into force on IP completion day.

(3) The following regulations come into force on the day after the day on which these Regulations are made—

(a) this regulation;

(b) regulation 3 (amendment to the Customs (Import Duty) (EU Exit) Regulations) 2018).

(4) Chapter 5 of the Customs (Northern Ireland) (EU Exit) Regulations 2020 (as inserted by regulation 6(8)) comes into force on IP completion day only for the purposes of claims for relief which are made—

(a) in respect of goods—

(i) in respect of which a liability to duty chargeable under section 40A(1)(b) of the Taxation (Cross-border Trade) Act 2018 is incurred; and

(ii) which are not chargeable to duty under section 40A(1)(a) of that Act;

(b) in the customs declaration⁽¹⁾ made in respect of the goods.

(5) Chapter 5 of those Regulations comes into force for all other purposes on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

Commencement Information

II Reg. 1 in force at 23.12.2020, see [reg. 1\(3\)\(a\)](#)

(1) The requirement to make a customs declaration under the UCC in respect of goods to which this regulation applies is given effect by sections 30A(3) and 40A(4) of the Act.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Modification and Amendment) (EU Exit) Regulations 2020, Part 1.