
STATUTORY INSTRUMENTS

2021 No. 1444

The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021

Amendment of the Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021

3.—(1) The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021⁽¹⁾ are amended as follows.

(2) In regulation 3 (amendment of the Customs (Import Duty) (EU Exit) Regulations 2018)—

(a) for paragraph (2) substitute—

“(2) In regulation 4 (notification of importation)—

- (a) omit paragraphs (3A)(aa) and (3AC)(b)(2);
- (b) in paragraph (3AC)(a) after “applies;” insert “and”;
- (c) in paragraph (3C)—
 - (i) at the end of subparagraph (a) omit “and”;
 - (ii) at the end of subparagraph (b) insert “; and”;
 - (iii) after subparagraph (b) insert—

“(c) the goods were in the Republic of Ireland or Northern Ireland immediately before they were imported into the United Kingdom.”;

(b) omit paragraph (7);

(c) in paragraph (9) in the text inserted as regulation 131I (notification of embarkation) after paragraph (2)(d) insert—

“(e) goods which were in the Republic of Ireland or Northern Ireland immediately before they were imported into the United Kingdom.”.

(3) Omit regulation 9 (amendment of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No.3) Regulations 2019).

⁽¹⁾ [S.I. 2021/1347](#).

⁽²⁾ Paragraph (3A) of regulation 4 was inserted by [S.I. 2019/326](#) and amended by [S.I. 2019/1215](#). Paragraph (3AC) of regulation 4 was inserted by [S.I. 2020/1234](#).