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STATUTORY INSTRUMENTS

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**2024 No. 12**

**CUSTOMS AND EXCISE**

**The Taxation (Cross-border Trade)  
(Miscellaneous Amendments) Regulations 2024**

<i>Made</i>	- - - -	<i>8th January 2024</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th January 2024</i>
<i>Coming into force</i>	- -	<i>31st January 2024</i>

The Treasury make regulations 1, 2, 3 and 5 in exercise of the powers conferred by sections 30C(5) to (7), 32(7), (8) and (13), 33(4A), (5) and (8) and 34(5) of, and paragraph 9(1) of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018 (“the Act”)(1).

The Commissioners for Revenue and Customs make regulations 1 and 4 in exercise of the powers conferred by sections 45(1) and (2) and 48(10) and (11) of the Act.

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Taxation (Cross-border Trade) (Miscellaneous Amendments) Regulations 2024.

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

(3) Regulations 2(2) and 4 have effect in respect of goods removed from the Republic of Ireland to the United Kingdom on or after 31st January 2024.

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

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(2) are amended as follows.

(2) In regulation 4(3C) (notification of importation)(3), for sub-paragraph (c) substitute—

“(c) section 30C(3) of the Act(4) applies to the goods.”.

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(1) 2018 c. 22 (“the TCTA”). Section 30C of the TCTA was inserted by section 2(4) of the Taxation (Post-transition Period) Act 2020 (c. 26) (“the TPPA”). Section 33 of the TCTA was amended by paragraph 4(5) and (6) of Schedule 1 to the TPPA. There are other amendments not relevant to these Regulations.

(2) S.I. 2018/1248.

(3) Regulation 4(3C) was inserted by S.I. 2019/326. Relevant amending instruments are S.I. 2019/1346, 2020/1088, 2020/1234 and 2021/1347. S.I. 2021/1347 was relevantly amended before it came into force by S.I. 2021/1444.

(4) Regulation 2(1) of S.I. 2018/1248 provides that “the Act” means the TCTA. Regulation 19 of the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605) (“the NI Regulations”) contains provision setting out when section 30C(3) of the Act does not apply to goods.

- (3) In regulation 29C(4) (transitional EIDR simplified Customs declaration process)(5)—
- (a) in sub-paragraph (c), omit “or”;
  - (b) at the end of sub-paragraph (d) for “.” substitute “; or”;
  - (c) after sub-paragraph (d) insert—
    - “(e) a declaration of goods which were removed from the Republic of Ireland or Northern Ireland to Great Britain on or after 31st January 2024.”.
- (4) In regulation 131I(2) (notification of embarkation requirements for chargeable goods destined for RoRo listed locations or other listed locations)(6), for sub-paragraph (e) substitute—
- “(e) goods to which section 30C(3) of the Act applies.”.

### **Amendment of the Customs (Northern Ireland) (EU Exit) Regulations 2020**

- 3.—**(1) The Customs (Northern Ireland) (EU Exit) Regulations 2020(7) are amended as follows.
- (2) In regulation 20 (modification of the application of import duty provisions), after paragraph (2)(a)(ii), insert—
- “(iia) section 34 of the Act(8) (presentation of goods to Customs on import or export);”.
- (3) After regulation 25 (goods exported on removal from Northern Ireland – establishment) insert—

#### **“Treatment of qualifying Northern Ireland goods in Northern Ireland**

**25A.** Qualifying Northern Ireland goods(9) that are in Northern Ireland and are not domestic goods are to be treated as if they were domestic goods for the purposes of Part 1 of the Act (import duty).”.

- (4) In regulation 27 (retention of domestic goods status – declarations)—
- (a) for paragraph (1) substitute—
    - “(1) This regulation applies to goods (“regulation 27 goods”) that are—
      - (a) mentioned in regulation 26(5); and
      - (b) specified in a notice published by HMRC.”;
  - (b) in paragraph (2)—
    - (i) for “the goods to which this regulation applies” substitute “regulation 27 goods”;
    - (ii) in sub-paragraph (b) omit “and”;
    - (iii) after sub-paragraph (b) insert—
      - “(ba) section 34 of the Act (presentation of goods to Customs on import or export); and”;
  - (c) after paragraph (2) insert—
    - “(3) The provisions referred to in paragraph (2) apply as if any reference to “chargeable goods”(10) were a reference to regulation 27 goods.
    - (4) HMRC must publish a notice for the purposes of paragraph (1).”.

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(5) Regulation 29C was inserted by [S.I. 2020/1088](#). It has been relevantly amended by [S.I. 2021/1444](#).

(6) Regulation 131I was inserted by [S.I. 2021/1347](#).

(7) [S.I. 2020/1605](#) to which there are amendments not relevant to these Regulations.

(8) Regulation 1(2) of the NI Regulations provides that “the Act” means the TCTA.

(9) “Qualifying Northern Ireland goods” is defined in section 37(1) of the TCTA and “domestic goods” has the meaning given by section 33 of the TCTA.

(10) “Chargeable goods” has the meaning given by section 2 of the TCTA.

## **Amendment of the Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022**

4.—(1) The Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022<sup>(11)</sup> are amended as follows.

(2) In regulation 7 (modification of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010), for paragraph (c) substitute—

“(c) that were in Northern Ireland immediately before they were removed to Great Britain.”.

### **Transitional supplementary Customs declarations**

5.—(1) Where a transitional simplified Customs declaration is made in respect of goods, a transitional supplementary Customs declaration will be treated as having been made in respect of those goods, either on 31st January 2024 or at the time at which the transitional simplified Customs declaration was made, whichever is later, providing that—

- (a) no transitional supplementary Customs declaration has been made in respect of the goods,
- (b) in accordance with regulation 26(5) of the Customs (Northern Ireland) (EU Exit) Regulations 2020 (retention of domestic goods status), the goods did not cease to be domestic goods when exported from the United Kingdom as a result of their removal from Northern Ireland, and
- (c) the period specified in a notice published by HMRC under regulation 29C(1)(b)(ii) of the Customs (Import Duty) (EU Exit) Regulations 2018 (transitional EIDR simplified Customs declaration process) has not ended.

(2) In this regulation “transitional simplified Customs declaration” and “transitional supplementary Customs declaration” have the same meanings as in regulation 14 of the Customs (Import Duty) (EU Exit) Regulations 2018.

8th January 2024

8th January 2024

*Amanda Milling*  
*Joy Morrissey*  
Two of the Lords Commissioners of His  
Majesty’s Treasury  
*Myrtle Lloyd*  
*Jonathan Athow*  
Two of the Commissioners for His Majesty’s  
Revenue and Customs

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(11) [S.I. 2022/265](#).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) and the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605) (“the NI Regulations”). Amendments are also made to the Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022 (S.I. 2022/265), which modify the effect of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593) (“the HMDP Regulations”) together with a standalone provision which details when transitional simplified Customs declarations are to be treated as made. These provisions reflect changes to customs procedures.

Regulation 1 provides for citation, commencement and effect.

Regulation 2 provides that the use of the transitional EIDR simplified Customs declaration process will not be available in respect of goods unless the goods were removed from Northern Ireland or the Republic of Ireland to Great Britain before 31st January 2024. Regulation 2 also provides that the only case where a notification of arrival will be required (and a notification of embarkation will not be required) is where goods are subject to section 30C(3) of the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 3 makes provision for all qualifying Northern Ireland goods in Northern Ireland to be treated as domestic goods. Regulation 3 amends provisions that apply in respect of goods falling within regulation 20(1) of the NI Regulations and provides that HMRC must publish a notice specifying goods to which regulation 27 (retention of domestic goods status) of the NI Regulations will apply to.

Regulation 4 modifies the application of the HMDP Regulations in respect of certain excise goods so that the time at which excise duty is required to be paid continues to align with the customs notification procedures used for the arrival of excise goods into Great Britain.

Regulation 5 provides that transitional supplementary Customs declaration will be treated as having been made in respect of certain goods, providing that certain conditions are met.

Any notices referred to in these Regulations will be published at <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them by inspection free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

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