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STATUTORY INSTRUMENTS

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**2024 No. 194**

**CUSTOMS**

**The Customs (Miscellaneous Amendments) Regulations 2024**

*Made* - - - - 21st February 2024  
*Laid before the House of*  
*Commons* - - - - 23rd February 2024  
*Coming into force* - - 30th September 2024

The Commissioners for His Majesty’s Revenue and Customs make these Regulations in exercise of the powers conferred by section 25(1A) of the Customs and Excise Management Act 1979<sup>(1)</sup>, and by sections 23(3) and (7) and 32(7) and (8) of, and paragraph 9 of Schedule 1, paragraph 6 of Schedule 2, and paragraphs 6 and 8 of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018<sup>(2)</sup>.

The Commissioners for His Majesty’s Revenue and Customs consider that making regulation 4 would facilitate the administration, collection and enforcement of a duty of customs.

**Citation and commencement**

1. These Regulations may be cited as the Customs (Miscellaneous Amendments) Regulations 2024 and come into force on 30th September 2024.

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

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018<sup>(3)</sup> are amended as follows.

(2) In regulation 31(2)(a) (persons authorised to use the simplified customs declaration process: eligibility criteria) for “and (d)” substitute “, (d), (f) and (g)”.

(3) In regulation 37(3)(a) (persons authorised to use the EIDR procedure: eligibility criteria) after “(e)” insert “, (f)”.

(4) In regulation 89 (grant or refusal of an application for approval)—

(a) after paragraph (1), insert—

“(1A) An officer of HMRC may give a notice to the applicant specifying further information which must be provided to HMRC in order to determine the application.

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(1) 1979 c. 2. Section 25(1A) was inserted by paragraph 16(3) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).  
(2) 2018 c. 22.  
(3) S.I. 2018/1248 (“the Import Duty Regulations”). Relevant amending instruments are S.I. 2019/326, 2019/1215, 2019/1346, 2020/967, 2020/1088, 2023/569.

(1B) A notice given under paragraph (1A) must specify a period within which the further information must be provided.

(1C) The period under paragraph (1B) may be extended where, in the opinion of an HMRC officer, it is appropriate to do so.”;

(b) at the beginning of paragraph (2) insert “Subject to paragraph (2A),”;

(c) after paragraph (2), insert—

“(2A) Where a notice is given under paragraph (1A), the period specified under paragraph (1B), or extended under paragraph (1C), is to be disregarded for the purposes of calculating the specified period.”;

(d) after paragraph (5) insert—

“(5A) For the purposes of paragraphs (4) and (5) HMRC may publish a notice specifying conditions to which an approval is subject.”.

(5) In regulation 91(2A) (amendment, suspension or revocation of approval) after “relating to a specific type of authorisation” insert “or a notice published under regulation 89(5A)”.

(6) In regulation 97 (single and comprehensive guarantees)—

(a) in paragraph (4)(d), omit paragraph (i);

(b) omit paragraph (5).

(7) In regulation 99 (specified amount: reduced amounts and waivers in relation to comprehensive guarantees)—

(a) in paragraph (1A)(c), omit paragraph (i);

(b) omit paragraph (1B).

### **Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018**

**3.—**(1) The Customs Transit Procedures (EU Exit) Regulations 2018(4) are amended as follows.

(2) In Schedule 1 (the common transit procedure)—

(a) in paragraph 6(2) (end of the common transit procedure in Great Britain (2): goods received by an authorised consignee: conditions of authorisation), after paragraph (a) insert—

“(aa) in the opinion of an officer of Revenue and Customs, the applicant’s financial standing makes the applicant suitable to be an authorised consignee;”;

(b) in paragraph 18(2) (formalities in Great Britain), in paragraph (c) after “sub-paragraphs” insert “(aa) and”;

(c) in paragraph 41(1) (authorisation for the use of a paper-based common transit procedure for goods carried by air: conditions of authorisation), after paragraph (a) insert—

“(aa) the applicant meets the eligibility criteria in regulation 93(1)(f) and (g) of the import duty regulations(5) (“eligibility criteria for authorised economic operators”), but as if references in that regulation to suitability of that person to be an authorised economic operator were references to suitability of the applicant for the use of the paper-based common transit procedure for goods carried by air;”;

(d) in paragraph 45(1) (authorisations for the use of a paper-based common transit procedure for goods carried by rail: conditions of authorisation) after paragraph (a) insert—

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(4) [S.I. 2018/1258](#), amended by [S.I. 2019/1215](#) and [2020/1605](#); there are other amending instruments but none are relevant.

(5) Paragraph 58(1)(da) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 ([S.I. 2018/1258](#)) provides that, in Schedule 1 to those Regulations, “import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018 ([S.I. 2018/1248](#)).

- “(aa) the applicant meets the eligibility criteria in regulation 93(1)(f) and (g) of the import duty regulations, but as if references in that regulation to suitability of that person to be an authorised economic operator were references to suitability of the applicant for the use of the paper-based common transit procedure for goods carried by rail;”;
- (e) in paragraph 57(2) for “paragraphs 41(1)(d) and (e), 45(1)(d) and (e)” substitute “paragraphs 41(1)(aa), (d) and (e), 45(1)(aa), (d) and (e)”.

#### **Amendment of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018**

4.—(1) The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018<sup>(6)</sup> are amended as follows.

- (2) In paragraph 4 of Schedule 1—
  - (a) omit the “and” after sub-paragraph (a);
  - (b) after sub-paragraph (b) insert—
    - “; and
    - (c) must, in the opinion of an officer of Revenue and Customs—
      - (i) be of sufficient financial standing; and
      - (ii) have sufficient professional standards of competence or sufficient practical experience,

to make that operator suitable to operate a TSF.”.

#### **Amendment of the Customs (Bulk Customs Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020**

5.—(1) The Customs (Bulk Customs Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020<sup>(7)</sup> are amended as follows.

- (2) In regulation 4(1) (eligibility for authorisation: criteria)—
  - (a) omit the “and” after sub-paragraph (a);
  - (b) after sub-paragraph (b) insert—
    - “; and
    - (c) an HMRC officer must be satisfied that the person’s financial standing makes that person suitable to use the bulk Customs declaration process.”.

21st February 2024

*Penny Ciniewicz*  
*Angela MacDonald*  
Two of the Commissioners for His Majesty’s  
Revenue and Customs

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<sup>(6)</sup> S.I. 2018/1247, amended by S.I. 2019/326; there are other amending instruments but none are relevant.

<sup>(7)</sup> S.I. 2020/967; to which there are amendments not relevant to these Regulations.

*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 make various amendments to legislation relating to authorisations and approvals granted by His Majesty's Revenue and Customs ("HMRC") relating to various customs procedures and processes, in order to harmonise and simplify those requirements, and to update the processes for the grant or refusal of an application for approval. The Regulations also add additional eligibility criteria which must be met for certain authorisations to be granted.

Regulation 2 contains amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 ([S.I. 2018/1248](#)) ("CIDEER 2018").

Regulation 2(2) and (3) amends regulations 31 and 37 of CIDEER 2018 to alter the eligibility criteria for a person to use the simplified customs declaration process and entry in declarants' records (EIDR) procedure. This introduces the requirements for a person to have suitable financial standing and to meet certain professional standards of competence to be so authorised. Regulation 2(6) and (7) makes amendments to regulations 97 and 99 of CIDEER 2018 in relation to eligibility criteria contained in those provisions.

Regulation 2(4) inserts new paragraphs (1A) to (1C) into regulation 89 of CIDEER 2018 to give HMRC the power to request further information from the applicant in order to determine the outcome of an application for approval. Under new regulation 89(1A), HMRC may give a notice to the applicant specifying the further information that is required, and, under new paragraph (1B), must specify the period in which to provide that further information. The period under new paragraph (1B) may also be extended under new paragraph (1C). Regulation 2(4) also inserts a new paragraph (2A) into regulation 89, so that the period specified under new paragraph (1B) is disregarded from the "specified period" calculated for the purposes of regulation 89(2). Finally, regulation 2(4) inserts a new paragraph (5A) into regulation 89 to allow HMRC to publish a notice specifying conditions to which an approval is subject for the purposes of regulation 89(4) and (5). Regulation 2(5) makes a consequential amendment to regulation 91(2A) CIDEER 2018 related to new regulation 89(5A).

Regulation 3 makes various amendments to Schedule 1 to the Customs (Transit Procedures) (EU Exit) Regulations 2018 ([S.I. 2018/1258](#)). This introduces the requirement to be of suitable financial standing to be an authorised consignee, and for the applicant to prove that they meet the eligibility criteria in regulation 93 of CIDEER 2018 in order to be authorised for various authorisations.

Regulation 4 amends Schedule 1 to the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 ([S.I. 2018/1247](#)). These amendments introduce requirements to be of sufficient financial standing and to meet professional standards of competence in order to be authorised to operate a temporary storage facility.

Regulation 5 amends regulation 4 of the Customs (Bulk Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020 ([S.I. 2020/967](#)). This amendment introduces the requirement that an HMRC officer must be satisfied that the applicant is of sufficient financial standing in order to be authorised to use the bulk customs declaration process.

An Impact Assessment has not been prepared for this instrument because it does not meet the financial threshold above which such an assessment is required.