

---

## EXPLANATORY NOTE

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

These Regulations make technical amendments to certain provisions to preserve their legal effect after the establishment of the Community Customs Code by Council Regulation (EEC) No. 2913/92 (OJ No. L302, 19.10.92, p.1) and the adoption of Commission Regulation (EEC) No. 2454/93 (OJ No. L253, 11.10.93, p.1) which implements the Code. Those Community regulations repeal and re-enact earlier instruments with effect from 1st January 1994.

At the time of making these Regulations, certain provisions in the Customs and Excise Management Act 1979 (1979 c. 2) and various statutory instruments relating to customs refer to those earlier Community instruments. These Regulations amend the 1979 Act and the statutory instruments, with effect from 1st January 1994, by substituting references to the Council Regulation and the Commission Regulation for references to the repealed Community instruments.