
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations require temporary storage facilities (transit sheds), airport examination stations and approved wharves to provide the amenities necessary for the conduct there of import and export customs formalities and other controls. These are binding conditions of their approval as such if given by HM Revenue and Customs after the United Kingdom exits the European Union.

The amenities in question must be suitable for each individual location, and must be provided unconditionally and on a continuous basis when officers of Revenue and Customs are on duty there.

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4th December 2018 and will be available on the website at:

<https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.