

STATUTORY INSTRUMENTS

2019 No. 113

The Customs (Records) (EU Exit) Regulations 2019

Interpretation

2. In these Regulations—

“Customs obligation” means any obligation or requirement imposed by or under—

- (a) ^{F1}...the Taxation (Cross-border Trade) Act 2018 [^{F2}in relation to a duty of customs];
- (b) CEMA 1979;
- (c) the EU Customs Code [^{F3}as it has effect in Great Britain,] except the EUCL; ^{F4}...
- (d) the EUCL insofar as it continues to have effect as provided for by Part 15 of the Customs (Import Duty) (EU Exit) Regulations 2018 ^{M1}[^{F5}, or the Customs (Transitional) (EU Exit) Regulations 2020; or]
- (e) [^{F6}the EU Customs Code to the extent that it has effect in Great Britain as a result of the EU withdrawal agreement;]

“EUCL” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018;

“EU Customs Code” means—

- (a) the UCC;
- (b) the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning provisions of the Union Customs Code;^{F7}...
- (c) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code^{F8}; and]
- (d) [^{F9}Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446;]

“the UCC” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

Textual Amendments

- F1** Words in reg. 2 omitted (31.12.2020) by virtue of [The Taxation Cross-border Trade \(Special Procedures Supplementary and General Provision etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1439\)](#), regs. 1(4), **7(2)(a)(i)(aa)**

- F2** Words in reg. 2 inserted (31.12.2020) by The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(4), **7(2)(a)(i)(bb)**
- F3** Words in reg. 2 inserted (31.12.2020) by The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(4), **7(2)(a)(ii)(aa)**
- F4** Word in reg. 2 omitted (31.12.2020) by virtue of The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(4), **7(2)(a)(ii)(bb)**
- F5** Words in reg. 2 inserted (31.12.2020) by The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(4), **7(2)(a)(iii)**
- F6** Words in reg. 2 inserted (31.12.2020) by The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(4), **7(2)(a)(iv)**
- F7** Word in reg. 2 omitted (31.12.2020) by virtue of The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(4), **7(2)(b)(i)**
- F8** Words in reg. 2 inserted (31.12.2020) by The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(4), **7(2)(b)(ii)**
- F9** Words in reg. 2 inserted (31.12.2020) by The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439), regs. 1(4), **7(2)(b)(iii)**

Commencement Information

- I1** Reg. 2 not in force at made date, see reg. 1
- I2** Reg. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

- M1** S.I. 2018/1248.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Records) (EU Exit) Regulations 2019, Section 2.