

## STATUTORY INSTRUMENTS

# 2019 No. 113

## The Customs (Records) (EU Exit) Regulations 2019

### Transitional and saving provision

4.—(1) This [<sup>F1</sup>paragraph] applies in relation to any person who was, immediately before [<sup>F2</sup>IP completion day], subject to an obligation under Article 51 of the UCC to keep documents and information.

(2) Where [<sup>F3</sup>paragraph (1)] applies, Article 51 of the UCC continues to have effect on and after [<sup>F4</sup>IP completion day] in relation to a person referred to in paragraph (1) until the expiry of the period for which the documents and information must be kept under that Article.

[<sup>F5</sup>(3) This paragraph applies in relation to any person who on or after IP completion day is, as a result of the EU withdrawal agreement, subject to an obligation under Article 51 of the UCC to keep documents and information.

(4) Where paragraph (3) applies, Article 51 of the UCC continues to have effect after the cessation of the effect of the UCC as a result of the EU withdrawal agreement, in relation to a person referred to in paragraph (3), until the expiry of the period for which documents and information must be kept under that Article.]

### Textual Amendments

- F1** Word in reg. 4(1) substituted (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(4)(a)(i)
- F2** Words in reg. 4(1) substituted (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(4)(a)(ii)
- F3** Words in reg. 4(2) substituted (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(4)(b)(i)
- F4** Words in reg. 4(2) substituted (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(4)(b)(ii)
- F5** Reg. 4(3)(4) 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(4)(c)

### Commencement Information

- I1** Reg. 4 not in force at made date, see reg. 1
- I2** Reg. 4 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Records) (EU Exit) Regulations 2019, Section 4.