
STATUTORY INSTRUMENTS

2019 No. 1215

**The Customs and Excise (Miscellaneous Provisions
and Amendments) (EU Exit) Regulations 2019**

PART 5

Miscellaneous amendments

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

10.—(1) The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018⁽¹⁾ are amended as follows.

(2) In the heading to regulation 5 (amendment of the Control of Movement Regulations 1984) after “Movement” insert “of Goods”.

(3) In regulation 5—

- (a) in paragraph (1) after “Movement” insert “of Goods”;
- (b) in paragraph (3)(c) in the text omitted, after “their place” insert “of importation and a place”.

(4) After paragraph 3 of Schedule 2 insert—

“**4.** Where there is any liability, or potential liability, to pay import duty, but not excise duty, in respect of the import of goods which are or have been stored in the TSF, the person who is responsible for operating the TSF must give HMRC a comprehensive guarantee covering that liability, or potential liability, in accordance with Part 10 of the import duty regulations.

5. Where there is any liability, or potential liability, to pay both import duty and excise duty in respect of the import of goods which are or have been stored in the TSF, the person who is responsible for operating the TSF must give HMRC a comprehensive guarantee covering that liability, or potential liability, in accordance with Part 10 of the import duty regulations as modified by paragraph 6.

6. For the purposes of paragraph 5—

- (a) Part 10 of the import duty regulations is modified as follows—
 - (i) other than in regulation 97(2), for “import duty”, wherever it appears, regard as substituted “import duty and excise duty”;
 - (ii) in regulation 95(1)(a), regard “discharge of the liability” as “discharge of the liability to pay import duty”;
 - (iii) after regulation 100(1)(b), regard as inserted—

(1) [S.I. 2018/1247](#). Schedule 2 is amended by regulation 5(3) of [S.I. 2019/326](#). This amendment is not yet in force and is being revoked by regulation 15(2) of these Regulations.

- “(ba) where the goods have been placed under a duty suspension arrangement and—
- (i) all the liability to import duty to which the guarantee relates and, where regulation 95(2) (guarantee in relation to charges) applies, any charges in relation to that liability have been paid in full; or
 - (ii) the potential liability to import duty to which the guarantee relates has been extinguished on the discharge of a special Customs procedure;”;
- (iv) in regulation 100(1)(c)—
- (aa) in paragraphs (i) and (ii), for “the duty” regard as substituted “the import duty”;
 - (bb) at the end of paragraph (ii), regard “and” as omitted;
 - (cc) at the end of paragraph (iii), for “or” regard as substituted “and” and regard as inserted—
 - “(iv) the part of the specified amount which is equivalent to the amount of the liability, or potential liability, to excise duty is paid in full or the goods to which that part relates have been placed in a duty suspension arrangement; or”;
- (b) a reference to a “guarantee” in the import duty regulations, wherever it appears, should be construed in accordance with the modifications made by subparagraph (a).
7. In this Schedule—
- “duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010(2);
- “the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018.”.