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## EXPLANATORY NOTE

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

The Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). This is an EU Exit statutory instrument.

Regulation 1 provides for citation and commencement. The Regulations will largely be brought into force by way of a separate statutory instrument made under section 52 of the Act, but certain provisions will be brought into force on 31 October in order to be in force on exit day and provision relating to auto enrolment for Transitional Simplified Procedures will be brought into force immediately following the instrument being made.

Regulation 2 makes miscellaneous amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) relating to a range of issues including: to ensure the UK can comply with its obligations under various international agreements; treating goods as chargeable goods where repayment or remission is granted subject to specific conditions; removing the presentation requirement for goods that are not unloaded in the UK; provision in relation to unaccompanied goods to be imported on a train destined for St Pancras International train station; to provide for cases where an application is not required in order for an authorisation to be granted; and the use of the simplified customs procedure in the form through the entry in the declarant's records ( EIDR) procedure.

Regulation 3 amends regulation 47 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) to correct a number of errors.

Regulation 4 amends the Wharves and Temporary Storage Facilities (Approval Condition and Transitional Provision) (EU Exit) Regulations 2018 (S.I. 2018/1264) to remove the sun-setting provisions in relation to transitioned authorisations.

Regulations 5 and 7 make various amendments to Customs Transit Procedures (EU Exit) Regulations 2018 (S.I. 2018/1258) and the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) to ensure the UK can comply with its obligations under the Customs Convention on the “A.T.A. Carnet” for the temporary admission of goods done at Brussels on 6 December 1961, the Convention on Temporary Admission done at Istanbul on 26 June 1990 and the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and amended in Addis Ababa on 7 September 2018. Regulation 7 also amends the Customs (Export) (EU Exit) Regulations 2019 to make provision in relation to declaration of unaccompanied goods exported by train from St Pancras International train station and to make provision in relation to goods not required to be exported in accordance with the applicable export provisions.

Regulations 6 and 8 make amendments to penalties in consequence of the amendments in regulations 2 and 7.

Regulation 9 makes minor and consequential amendments to the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486).

Regulation 10 amends the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (S.I. 2019/450) to provide for the Secretary of State to suspend the application of trade remedies measures in the manner set out in Commission Implementing Regulation (EU) 2019/1382 of 2 September 2019 amending certain Regulations imposing anti-dumping or anti-subsidy measures on certain steel products subject to safeguard measures.

Regulation 11 amends the Value Added Tax (Section 55A) (Specified Services) Order 2019 (S.I. 2019/1015) to reflect the fact that the United Kingdom will no longer be a member State of the European Union.

The Regulations will be covered by an overarching HMRC impact assessment (third edition) which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019.