

---

STATUTORY INSTRUMENTS

---

**2019 No. 326**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

**The Customs (Import Duty, Transit and Miscellaneous  
Amendments) (EU Exit) Regulations 2019**

*Made - - - - 27th February 2019*  
*Laid before the House of*  
*Commons - - - - 28th February 2019*  
*Coming into force in accordance with regulation 1(2),*  
*(3) and (4)*

The Commissioners for Her Majesty's Revenue and Customs, considering that it would facilitate the administration, collection and enforcement of import duty, make regulations 1 and 5 of these Regulations in exercise of the powers conferred by section 25(1A) of the Customs and Excise Management Act 1979 <sup>M1</sup>.

The Treasury make regulations 1 to 4 and 6 to 15 of these Regulations in exercise of the powers conferred by sections 32(7), (8) and (13), 34(5), 36(8), 51, 52 and 56(1) of, and paragraphs 2(2), 3(1) and (5) and 9(1) of Schedule 1, paragraphs 1, 5 and 6 of Schedule 2 and paragraphs 3(1)(b), 5 and 6 of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018 <sup>M2</sup>.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that provisions of the following Regulations come into force on such day as the Treasury may by regulations under section 52 of that Act appoint.

---

**Marginal Citations**

- M1** 1979 c. 2. Section 25 was substituted by S.I. 1991/2724 and subsection (1A) was inserted by paragraph 16 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).
- M2** 2018 c. 22. The Treasury is the appropriate minister for the purposes of section 51(1) by virtue of subsection (4) of that section and for the purposes section 56(1) by virtue of subsection (5) of that section.

*Status: This version of this Instrument contains provisions that are prospective.*  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

## PART 1 U.K.

### Introductory provision

#### Citation and commencement U.K.

1.—(1) These Regulations may be cited as the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019.

(2) Subject to paragraphs (3) and (4), these Regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(3) The following provisions come into force on 21st March 2019—

- (a) this regulation; and
- (b) regulation 14(1), (2) and (3)(c).

(4) The following provisions come into force on 21st March 2019 for the purposes of any approval or authorisation required by or under the Customs (Import Duty) (EU Exit) Regulations 2018<sup>M3</sup>—

- (a) regulation 9(1), (2), (4) and (5); and
- (b) regulation 12.

#### Commencement Information

**II** Reg. 1 in force at 21.3.2019, see [reg. 1\(3\)\(a\)](#)

#### Marginal Citations

**M3** [S.I. 2018/1248](#). There is an amending instrument, but it is not relevant.

## PART 2 U.K.

### Miscellaneous Amendments

#### Amendment of the Ship's Report, Importation and Exportation by Sea Regulations 1981 U.K.

2.—(1) The Ship's Report, Importation and Exportation by Sea Regulations 1981<sup>M4</sup> are amended as follows.

(2) In regulation 8(e)—

- (a) in sub-paragraph (i) after “(Import Duty)” insert “ (EU Exit) ”;
- (b) at the end of sub-paragraph (ii), after the semi-colon omit “and”;
- (c) at the end of sub-paragraph (iii) insert “ ; and ”;
- (d) after sub-paragraph (iii) insert—

“(iv) paragraph (d) shall not apply in relation to goods—

- (aa) to which regulation 131 of the Customs (Import Duty) (EU Exit) Regulations 2018 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) applies; and
- (bb) which have been declared, and the declaration has been accepted by HMRC, in accordance with provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018.”.

*Status: This version of this Instrument contains provisions that are prospective.*  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

**Commencement Information**

- I2** Reg. 2 not in force at made date, see [reg. 1\(2\)](#)
- I3** [Reg. 2](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Marginal Citations**

- M4** [S.I. 1981/1260](#); amended by [S.I. 1986/1819](#) and 2018/1247. There are other amending instruments, but none is relevant.

**Amendment of the Customs and Excise (Transit) Regulations 1993** **U.K.**

- 3.—(1) The Customs and Excise (Transit) Regulations 1993 <sup>M5</sup> are amended as follows.
- (2) In the Schedule, before the first entry insert—

“Paragraphs 2(A1) and (4) and 27(A1) and (3) of Schedule 1	Requirement to provide, in specified cases, the MRN of the declaration of goods to be brought into the United Kingdom, any transit accompanying document and vehicle registration number of any vehicle in which the goods are carried before the goods enter, or re-enter, the United Kingdom.”
--	--

**Commencement Information**

- I4** Reg. 3 not in force at made date, see [reg. 1\(2\)](#)
- I5** [Reg. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Marginal Citations**

- M5** [S.I. 1993/1353](#); the schedule was substituted by [S.I. 2019/140](#). There are other amending instruments, but none is relevant.

**Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003** **U.K.**

- 4.—(1) The Customs (Contravention of a Relevant Rule) Regulations 2003 <sup>M6</sup> are amended as follows.
- (2) In the Schedule—
  - (a) under the heading “The Customs Transit Procedures (EU Exit) Regulations 2018” after the entry headed “Paragraphs 4(8) and 29(7) of Schedule 1 and paragraph 8(1) of Schedule 3” insert—

“Paragraphs 2(A1) and (4) and 27(A1) and (3) of Schedule 1.	The carrier	£2,500.
---	-------------	---------

Requirement to provide, in specified cases, the Master Reference Number (MRN) of the declaration of goods to be brought into the

*Status: This version of this Instrument contains provisions that are prospective.*  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

United Kingdom, any transit accompanying document and vehicle registration number of any vehicle in which the goods are carried before the goods enter, or re-enter, the United Kingdom.”

- (b) in the entry headed “Paragraphs 2(1) and 27(1) of Schedule 1”—
- (i) in the heading—
    - (aa) after “2(1)” insert “ and (4) ”;
    - (bb) after “27(1)” insert “ and (3) ”;
  - (ii) after “declaration” insert “ and any transit accompanying document ”.

#### Commencement Information

- I6** Reg. 4 not in force at made date, see [reg. 1\(2\)](#)  
**I7** [Reg. 4](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

- M6** [S.I. 2003/3113](#), amended by [S.I. 2018/1260](#). There are other amending instruments, but none is relevant.

### Amendment of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 **U.K.**

**5.—(1)** The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018<sup>M7</sup> are amended as follows.

- (2) In Schedule 1—
- (a) in paragraph 1 omit sub-paragraph (c);
  - (b) after paragraph 3 insert—
    - “**4.** The operator, and any directors or senior employees of the operator—
      - (a) must not have been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of an officer of Revenue and Customs is—
        - (i) a serious breach having regard to the circumstances, nature and number of breaches; and
        - (ii) relevant to the suitability of the operator to operate a TSF; and
      - (b) must not have a criminal conviction which in the opinion of an officer of Revenue and Customs is—
        - (i) serious having regard to the type of conviction; and
        - (ii) relevant to the suitability of the operator to operate a TSF.

**5.** In this Schedule—

*Status: This version of this Instrument contains provisions that are prospective.*

*Changes to legislation: There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)*

[<sup>F1</sup>“Customs obligation” has the same meaning as in regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018;]

“EUCL” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Act;

“EU Customs Code” means—

- (a) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;
- (b) 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; <sup>F2</sup>...
- (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; [<sup>F3</sup>and]
- (d) [<sup>F4</sup>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;”].

<sup>F5</sup>(3) .....

**Textual Amendments**

- F1** Words in reg. 5(2)(b) substituted (30.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(3), **14(2)(a)**
- F2** Word in reg. 5(2)(b) omitted (30.12.2020) by virtue of [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(3), **14(2)(b)(i)**
- F3** Word in reg. 5(2)(b) inserted (30.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(3), **14(2)(b)(ii)**
- F4** Words in reg. 5(2)(b) inserted (30.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(3), **14(2)(b)(iii)**
- F5** Reg. 5(3) omitted (3.10.2019) by virtue of [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(3)(e), **15(2)**

**Commencement Information**

- I8** Reg. 5 not in force at made date, see reg. 1(2)
- I9** [Reg. 5](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

**Marginal Citations**

- M7** [S.I. 2018/1247](#).

*Status: This version of this Instrument contains provisions that are prospective.*  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

## PART 3 U.K.

### Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

#### Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018 U.K.

6. The Customs (Import Duty) (EU Exit) Regulations 2018 are amended in accordance with this Part.

##### Commencement Information

- I10** Reg. 6 not in force at made date, see [reg. 1\(2\)](#)  
**I11** [Reg. 6](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Amendment of Table of Contents U.K.

7. In the Table of Contents, after the entry for regulation 37 insert— “ SECTION 3 Simplified Customs declarations – transitional provisions 37A Persons authorised to use the simplified Customs declaration process and EIDR procedure – transitional authorisations ”.

##### Commencement Information

- I12** Reg. 7 not in force at made date, see [reg. 1\(2\)](#)  
**I13** [Reg. 7](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Amendment of Part 2 U.K.

8. In regulation 4 (notification of importation)—

- (a) in paragraph (1) for “paragraph (2)” substitute “ paragraphs (2) and (3A) ”;
- (b) in paragraph (2) after “applies,” insert “ and the goods are of a type specified in a notice published by HMRC, ”;
- (c) after paragraph (3) insert—

“(3A) Where—

- (a) paragraph (2) does not apply;
- (b) regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) applies; and
- (c) the goods have been declared in accordance with that regulation,

the person who made the Customs declaration in respect of the goods is deemed to have notified HMRC in accordance with paragraphs (1) to (3) at the time the goods are imported into the United Kingdom for the purposes of CEMA 1979<sup>M8</sup>.

(3B) Where paragraph (3A) applies, the person who made the declaration is to be treated as having been notified under paragraph 11 of Schedule 1 to the Act immediately after the person is deemed to have notified HMRC under paragraph (3A).

(3C) Where—

- (a) a person is deemed to have notified HMRC under paragraph (3A); and
- (b) the Customs declaration in respect of the goods was not made using the EIDR procedure,

the person must give a notification to HMRC that the goods have arrived in the United Kingdom.

- (3D) A notification under paragraph (3C) must—
- (a) contain the matters specified, and be accompanied by the documents specified, in a notice published by HMRC Commissioners;
  - (b) be made in the form and manner specified in that notice; and
  - (c) be given by the end of the working day after the day on which the goods arrived in the United Kingdom.”.

**Commencement Information**

- I14** Reg. 8 not in force at made date, see [reg. 1\(2\)](#)
- I15** [Reg. 8](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Marginal Citations**

- M8** “CEMA 1979” is defined in section 37(1) of the Act as the [Customs and Excise Management Act 1979](#) (c. 2).

**Amendment of Part 4** **U.K.**

- 9.**—<sup>F6</sup>(1) .....
- (2) In regulation 31 (persons authorised to use the simplified Customs declaration process)—
- (a) in paragraph (2)—
    - (i) for “paragraph (4)” substitute “ paragraphs (4) and (4A) and regulation 37A ”;
    - (ii) in sub-paragraph (b), after the semi-colon omit “and”;
    - (iii) at the end of sub-paragraph (c) insert “ ; and ”;
    - (iv) after sub-paragraph (c) insert—
      - “(d) is approved to defer payment of a liability to import duty in accordance with regulation 43.”;
  - (b) after paragraph (4) insert—
    - “(4A) A person may be authorised as an authorised declarant on or before 30th June 2019 even if the person does not meet the eligibility criterion in paragraph (2)(c).”;
  - <sup>F7</sup>(c) .....
  - (d) after paragraph (7) insert—
    - “(8) A Customs agent may use the simplified Customs declaration process if—
      - (a) the agent is an authorised declarant; <sup>F8</sup>...
      - (b) the agent intends to act as a direct agent on behalf of the principal of the agent in making the Customs declaration [<sup>F9</sup>; and]
      - <sup>F10</sup>(c) the principal is established in the United Kingdom.”].
- <sup>F11</sup>(3) .....
- (4) In regulation 37 (persons authorised to use the EIDR procedure)—
- (a) in paragraph (1)—
    - (i) after “a person” insert “ (“an authorised EIDR declarant”) ”;

*Status: This version of this Instrument contains provisions that are prospective.*  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

- (ii) omit “only”;
  - (b) omit paragraph (2);
  - (c) in paragraph (3)—
    - (i) in the words before paragraph (a), before “The eligibility criteria” insert “ Subject to paragraph (3A) and regulation 37A, ”;
    - (ii) at the end of paragraph (a), after the semi-colon omit “and”;
    - (iii) at the end of paragraph (b) insert “ ; and ”;
    - (iv) after paragraph (b) insert—
      - “(c) is approved to defer payment of a liability to import duty in accordance with regulation 43”;
  - (d) after paragraph (3) insert—
    - “(3A) A person may be authorised as an authorised EIDR declarant on or before 30th June 2019 even if the person does not meet the eligibility criterion in paragraph (3)(b).”;
  - (e) after paragraph (6) insert—
    - “(7) A Customs agent may use the EIDR procedure if—
      - (a) the agent is an authorised EIDR declarant; <sup>F12</sup>...
      - (b) the agent intends to act as a direct agent on behalf of the principal of the agent in making the Customs declaration [<sup>F13</sup>; and]
      - [<sup>F14</sup>(c) the principal is established in the United Kingdom.”].
- <sup>F15</sup>(5) .....

**Textual Amendments**

- F6** Reg. 9(1) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(a)**
- F7** Reg. 9(2)(c) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(b)**
- F8** Word in reg. 9(2)(d) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(c)(i)**
- F9** Word in reg. 9(2)(d) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(c)(ii)**
- F10** Words in reg. 9(2)(d) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(c)(iii)**
- F11** Reg. 9(3) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(d)**
- F12** Word in reg. 9(4)(e) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(e)(i)**
- F13** Word in reg. 9(4)(e) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(e)(ii)**
- F14** Words in reg. 9(4)(e) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(e)(iii)**
- F15** Reg. 9(5) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(f)**

**Commencement Information**

- I16** Reg. 9(1)(2)(4)(5) in force at 21.3.2019 for specified purposes, see reg. 1(4)(a)
- I17** Reg. 9(3) not in force at made date, see reg. 1(2)



*Status: This version of this Instrument contains provisions that are prospective.*  
**Changes to legislation:** There are currently no known outstanding effects for the *The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019*. (See end of Document for details)

**I18** Reg. 9(2)(4) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643, reg. 2, Sch.](#)

PROSPECTIVE

**Amendment of Part 5** **U.K.**

<sup>F16</sup>10. ....

**Textual Amendments**

**F16** Reg. 10 omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(3)**

PROSPECTIVE

**Amendment of Part 6** **U.K.**

**11.—(1)** Regulation 43 (payment of import duty) is amended as follows.

(2) For paragraph (2) substitute—

“(2) If—

- (a) a person who is liable to pay import duty is approved by HMRC to defer payment of any liability to import duty; and
- (b) a single guarantee is given in relation to the payment of the liability to import duty,

the person must pay the duty before the end of the period of 30 days beginning with the date on which the person is notified of the liability.”.

(3) For paragraph (3) substitute—

“(3) If—

- (a) a person who is liable to pay import duty is approved by HMRC to defer payment of any liability to import duty; and
- (b) either—
  - (i) paragraph (2) does not apply and the approval was given [<sup>F17</sup>before the end of the period of six months beginning with exit day]; or
  - (ii) a comprehensive guarantee is given in relation to the payment of the liability to import duty,

the person must pay the duty for which the person is liable before the end of the period of 15 days beginning with the date following the date on which the person is notified of the liability.”.

(4) After paragraph (3) insert—

“(3A) A person is only eligible for approval to defer payment of liability to import duty if the person is established in the United Kingdom.”.

*Status: This version of this Instrument contains provisions that are prospective.*  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

**Textual Amendments**

**F17** Words in reg. 11(3) substituted (3.10.2019) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(3)(e), 15(4)

**Commencement Information**

**I19** Reg. 11 not in force at made date, see reg. 1(2)

**Amendment of Part 10 U.K.**

**12.**—(1) In regulation 97 (single and comprehensive guarantees)—

- (a) in paragraph (4), in the words before paragraph (a) before “A person may” insert “ Subject to paragraph (6) ”;
- (b) after paragraph (5) insert—

“(6) A person may be authorised to give a comprehensive guarantee, even if the person does not meet the eligibility criteria in paragraph (4)(b) to (d), if the person only intends to give a comprehensive guarantee for the purposes of regulation 31(2)(c), 37(3)(b) or 43(3)(b)(ii), or paragraph 15(5) of Schedule 4 to the Act.

(7) An authorisation given under paragraph (6) is subject to the condition that the person may only give a comprehensive guarantee for the purposes specified in paragraph (6).”

(2) In regulation 98 (specified amount)—

- (a) in paragraph (2) before “If the amount” insert “ Subject to paragraph (2A) ”;
- (b) after paragraph (2) insert—

“(2A) If the amount of the liability or potential liability to import duty exceeds the specified amount of the guarantee before 1 July 2019 the person liable or potentially liable to that import duty must notify HMRC on 1 July 2019 or as soon as practicable after that date.”;

<sup>F18</sup>(c) .....

<sup>F19</sup>(d) .....

(3) In regulation 99 (specified amount: reduced amounts and waivers in relation to comprehensive guarantees)—

- (a) in paragraph (1), before “HMRC must approve” insert “ Subject to paragraph (1A) ”;
- (b) after paragraph (1) insert—

“(1A) HMRC must not approve a reduction in the specified amount under paragraph (1) unless—

- (a) the person, and any directors or senior employees of that person, have not been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of an HMRC officer is—
  - (i) a serious breach having regard to the circumstances, nature and number of breaches; and
  - (ii) relevant to the suitability of that person to give a reduced comprehensive guarantee;
- (b) the person, and any directors or senior employees of that person, have no criminal conviction which in the opinion of an HMRC officer is—
  - (i) serious having regard to the type of conviction; and

- (ii) relevant to the suitability of that person to give a reduced comprehensive guarantee; and
  - (c) the person is—
    - (i) a regular user of the Customs procedure in relation to which the comprehensive guarantee will be used;
    - (ii) in the opinion of an HMRC officer, a suitable person to give a reduced comprehensive guarantee taking account of that person's financial standing and practical experience; or
    - (iii) approved as an operator of a temporary storage facility.
- (1B) For the purposes of paragraph (1A)(c)(i), a person is a regular user of a Customs procedure if that person has used that procedure on at least three occasions in the 12 month period preceding the application for authorisation.”;
- (c) for paragraph (2)(a) substitute—
    - “(a) meets the conditions in—
      - (i) paragraph (1); and
      - (ii) paragraph (1A); and”;
  - (d) for paragraph (3)(a) substitute—
    - “(a) meets the conditions in—
      - (i) paragraphs (1) and (2)(b); and
      - (ii) paragraph (1A);”
  - (e) in paragraph (4) for “paragraphs (2) and (3)” substitute “ paragraphs (2)(a)(i) and (b) and (3)(a)(i) and (b) to (f) ”.

#### Textual Amendments

- F18** Reg. 12(2)(c) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(4)(a)**
- F19** Reg. 12(2)(d) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(4)(b)**

#### Commencement Information

- I20** Reg. 12 in force at 21.3.2019 for specified purposes, see reg. 1(4)(b)
- I21** [Reg. 12](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

### Amendment of Part 13 **U.K.**

**13.** In regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations)—

- (a) in paragraph (2)—
  - (i) in sub-paragraph (a), omit “or”;
  - (ii) at the end of sub-paragraph (b) insert “ ; or ”;
  - (iii) after sub-paragraph (b) insert—
    - “(c) if earlier than the time specified in sub-paragraph (a) or (b), by the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.”;

*Status: This version of this Instrument contains provisions that are prospective.*  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

- (b) in paragraph (6) for “every RoRo vehicle carrying goods” substitute “ all goods to which paragraph (2) applies ”.

**Commencement Information**

**I22** Reg. 13 not in force at made date, see [reg. 1\(2\)](#)

**I23** [Reg. 13](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

## PART 4 U.K.

### Special procedures, outward processing and transit

#### **Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 U.K.**

**14.**—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018<sup>M9</sup> are amended as follows.

- (2) In regulation 9(1) (eligibility for authorisation or approval) omit sub-paragraph (b).
- (3) In regulation 29(7) (standard exchange system)—
  - (a) in sub-paragraph (a) after the semi-colon insert “ and ”;
  - (b) in sub-paragraph (b)(ii) omit “and”;
  - (c) omit sub-paragraph (c).

**Commencement Information**

**I24** Reg. 14(1)(2)(3)(c) in force at 21.3.2019, see [reg. 1\(3\)\(b\)](#)

**I25** Reg. 14(3)(a)(b) not in force at made date, see [reg. 1\(2\)](#)

**I26** [Reg. 14\(3\)\(a\)\(b\)](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Marginal Citations**

**M9** [S.I. 2018/1249](#). There is an amending instrument, but it is not relevant.

#### **Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018 U.K.**

**15.**—(1) The Customs Transit Procedures (EU Exit) Regulations 2018<sup>M10</sup> are amended as follows.

- (2) In paragraph 2 of Schedule 1—
  - <sup>F20</sup>(a) .....
  - (b) in paragraph (1) before “The goods in paragraph 1(1)” insert “ Where sub-paragraph (A1) does not apply, ”;
  - (c) in paragraph (4) after “sub-paragraph (1)” insert “ or provided under sub-paragraph (A1) ”.
- (3) In paragraph 27 of Schedule 1—
  - <sup>F21</sup>(a) .....
  - (b) in paragraph (1) before “The goods” insert “ Where sub-paragraph (A1) does not apply, ”;
  - (c) in paragraph (3) after “sub-paragraph (1)” insert “ or provided under sub-paragraph (A1) ”.

---

**Status:** This version of this Instrument contains provisions that are prospective.  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

---

F22(4) .....

**Textual Amendments**

- F20** Reg. 15(2)(a) omitted (31.12.2020) by virtue of The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, 2; S.I. 2020/1643, reg. 2, Sch.
- F21** Reg. 15(3)(a) omitted (31.12.2020) by virtue of The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, 2; S.I. 2020/1643, reg. 2, Sch.
- F22** Reg. 15(4) omitted (3.10.2019) by virtue of The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(3)(e), 15(5)

**Commencement Information**

- I27** Reg. 15 not in force at made date, see reg. 1(2)
- I28** Reg. 15 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

**Marginal Citations**

- M10** S.I. 2018/1258.

*Paul Maynard*  
*Jeremy Quinn*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

*Ruth Stanier*  
*Justin Holliday*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

**Status:** This version of this Instrument contains provisions that are prospective.  
**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

---

## EXPLANATORY NOTE

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

These Regulations are made by the Treasury and by the Commissioners of Her Majesty's Revenue and Customs further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) and the Customs and Excise Management Act 1979 (c. 2). This is an EU Exit statutory instrument. Regulation 1 provides for citation and commencement. The Regulations will be brought into force in relation to approvals and authorisations on 21<sup>st</sup> March 2019 and the remainder by way of a separate statutory instrument made under section 52 of the Act.

Regulation 2 amends the Ship's Report, Importation and Exportation by Sea Regulation 1981 (S.I. 1981/1260) to add an exception to the restriction on goods being landed, unloaded or removed from a place of landing until the goods are released to a customs procedure for goods to which regulation 131 of the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) applies.

Regulation 5 amends the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247) to make the requirement for a person responsible for operating a temporary storage facility ("the operator") to give a comprehensive guarantee in relation to liability to pay import duty a condition that may be imposed in a particular case and to insert a new general requirement relating to the suitability of the operator.

Regulations 6 to 13 amend the Customs (Import Duty) (EU Exit) Regulations 2018 in relation to notification of importation; simplified Customs declarations (including those using the EIDR procedure); notification of liability to, and payment of, import duty; guarantees; and the making of declarations of chargeable goods carried by RoRo vehicles destined for RoRo listed locations. Regulation 14 amends the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) to remove guarantee requirements.

Regulation 15 amends the Customs Transit Procedures (EU Exit) Regulations 2018 (S.I. 2018/1258) to adjust the requirements relating to goods subject to a common transit procedure where the goods are intended to enter the United Kingdom at a specified point of entry and to make the requirement to give a guarantee apply only where required by an HMRC officer.

Regulations 3 and 4 make amendments to penalties legislation which are consequential to the amendments in regulation 15.

This instrument 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>.

**Status:**

This version of this Instrument contains provisions that are prospective.

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019.