
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 21st 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>.

Changes to legislation:

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