

**2019 No. 426**

**EXITING THE EUROPEAN UNION**

**CUSTOMS**

**AGRICULTURE**

**The Mutual Assistance on Customs and Agricultural Matters  
(Revocation) (EU Exit) Regulations 2019**

*Sift requirements satisfied* 12th February 2019

*Made* - - - - 4th March 2019

*Laid before Parliament* 5th March 2019

*Coming into force in accordance with regulation 1*

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 8(1) of the European Union (Withdrawal) Act 2018(a).

The requirements of paragraph 3(2) of Schedule 7 to that Act (relating to the appropriate Parliamentary procedure for these Regulations) have been satisfied.

**Citation and commencement**

1. These Regulations may be cited as the Mutual Assistance on Customs and Agricultural Matters (Revocation) (EU Exit) Regulations 2019 and come into force on exit day.

**Council Regulation (EC) No 515/97**

2. Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters is revoked.

*Jim Harra  
Melissa Tatton*

4th March 2019

Two of the Commissioners for Her Majesty's Revenue and Customs

## EXPLANATORY NOTE

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

These Regulations are made in exercise of the powers conferred by section 8(1) of the European Union (Withdrawal) Act 2018 (c. 16) in order to address failures of retained EU law to operate effectively and other deficiencies (in particular under section 8(2)(a) and (c)) arising from the withdrawal of the UK from the European Union.

The Regulations revoke legislation relating to mutual assistance in relation to the application of the law on customs and agricultural matters.

This instrument is covered by an overarching HMRC impact assessment (second edition) published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

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