
STATUTORY INSTRUMENTS

2019 No. 486

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

Aircraft and ships' reporting, and controls on movements of goods

2.—(1) The Aircraft (Customs and Excise) Regulations 1981⁽¹⁾ are amended as follows.

(2) In regulation 2—

(a) for the entry about “Community transit document” substitute—

““transit accompanying document” has the meaning given in paragraph 2(5) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018⁽²⁾”;

(b) omit the definition of “loader”; and

(c) in the definition of “loading pass”, for “Community transit document” substitute “transit accompanying document”.

(3) In regulation 7—

(a) in paragraph (1) for “Subject to paragraph (2) of this regulation, no” substitute “No”;

(b) omit paragraph (2);

(c) in paragraph (3)—

(i) for “external or internal Community” substitute “common”,

(ii) for “Community transit” substitute “transit accompanying”,

(iii) for “one of the aforementioned procedures” substitute “the aforementioned procedure”.

⁽¹⁾ S.I. 1981/1259; amended by S.I. 1992/3095 and S.I. 2018/1247. There are other amending instruments but none is relevant.

⁽²⁾ S.I. 2018/1258; amended by S.I. 2019/326.