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## STATUTORY INSTRUMENTS

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# 2019 No. 487

## The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019

### PART 2

#### Importations

**Modifications etc. (not altering text)**

- C1** Pt. 2 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **35**; [S.I. 2020/1643](#), reg. 2, Sch.

#### Application of Part 2

- 3.—(1) This Part applies in any case where—
- an eligible person imports goods into the United Kingdom [<sup>F1</sup>and the import occurs as a result of the entry of the goods into Great Britain];
  - the goods are not excepted goods; and
  - the importation occurs—
    - at a place specified in a public notice given by HMRC Commissioners <sup>M1</sup>; and
    - in circumstances which are so specified.
- (2) A person is an “eligible person” for the purposes of this Part if—
- the person is of a description specified in a public notice given by HMRC Commissioners; and
  - the person is not subject to a notice given by an HMRC officer under paragraph (3) in relation to the importation.
- (3) An HMRC officer <sup>M2</sup> may give a notice to a person if, in the opinion of the officer, the person ought not to be regarded as a fit and proper person for the purposes of this Part.
- (4) A person is subject to a notice given by an HMRC officer under paragraph (3) from the time and date specified in the notice in relation to any importation of goods after that time.
- (5) The time and date specified for the purposes of paragraph (4) must not be—
- in a case where an HMRC officer is satisfied that the notice is received by the eligible person at the time it is given, earlier than the time the notice is given; or
  - in all other cases, less than 72 hours after the notice is given.
- (6) An HMRC officer may, by notice, withdraw a notice given to a person under paragraph (3), and the person ceases to be subject to the notice under paragraph (3) from the time and date specified in the notice of withdrawal, in relation to any importation of goods after that time.

**Status:** Point in time view as at 31/12/2020.

**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

- (7) A decision by an HMRC officer that a person ought not to be regarded as a fit and proper person for the purposes of this Part is to be treated—
- (a) as a relevant decision for the purposes of Chapter 2 of Part 1 of the Finance Act 1994 <sup>M3</sup> (reviews and appeals); and
  - (b) as an ancillary matter for the purposes of section 16 of that Act (powers of appeal tribunal).
- (8) In this regulation—
- (a) any reference to the time a notice is given means the time at which the HMRC officer issues the notice;
  - (b) “excepted goods” means goods of a description specified in a public notice given by HMRC Commissioners.

#### Textual Amendments

- F1** Words in [reg. 3\(1\)\(a\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\), 41\(2\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Commencement Information

- I1** [Reg. 3](#) not in force at made date, see [reg. 1\(2\)](#)
- I2** [Reg. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

- M1** Section 37(4) of the Taxation (Cross-border Trade) Act 2018 (c 22) (“the Act”) provides that a reference in any provision of Part 1 of the Act to a public notice is to a notice published by the Secretary of State, or (as the case may be) HMRC Commissioners, in such manner as the person giving the notice considers appropriate for the purposes of that provision.
- M2** Section 37(1) of the Act defines “HMRC officer” as meaning an officer of Revenue and Customs.
- M3** [1994 c. 9](#); Chapter 2 of Part 1 was relevantly amended by [S.I. 2009/56](#) and [2014/1264](#).

### Making of a Customs declaration for the free-circulation procedure

4.—(1) The eligible person may, by conduct of a description specified in a public notice given by HMRC Commissioners, declare the goods for the free-circulation procedure <sup>M4</sup>.

(2) An individual may make such a declaration, by such conduct, on behalf of the eligible person in any case specified in the public notice.

(3) The declaration is treated as constituting notification of the importation of the goods into the United Kingdom for the purposes of section 34(1)(b) of the Act.

(4) The person who made the declaration is to be treated as having been notified under paragraph 11 of Schedule 1 to the Act at the time that the conduct occurs.

(5) Once the conduct occurs, the goods—

- (a) are to be treated as having been released to the free-circulation procedure;
- (b) cease to be chargeable goods; and
- (c) become domestic goods.

#### Commencement Information

- I3** [Reg. 4](#) not in force at made date, see [reg. 1\(2\)](#)
- I4** [Reg. 4](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

M4 “The free-circulation procedure” is defined in section 3 of the Act.

#### Completion of the Customs declaration

5.—(1) This regulation applies where goods are declared for the free-circulation procedure by conduct as provided for by regulation 4.

(2) Despite the declaration being treated as accepted by HMRC, the declaration must be completed by the provision to HMRC of further information in respect of the importation of the goods that is specified in a public notice given by HMRC Commissioners.

(3) The information must be provided in the manner specified in, and otherwise in accordance with provision made by, a public notice given by HMRC Commissioners.

(4) The information must be provided before the end of—

- (a) the period specified in a public notice given by HMRC Commissioners; or
- (b) such longer period as an HMRC officer may, in any particular case or any particular description of case, allow.

(5) If a Customs declaration is not completed under this regulation, it is to be regarded as containing an inaccuracy for the purposes of Schedule 1 to the Act (and references in that Schedule to correcting a Customs declaration are to be read accordingly).

#### Commencement Information

I5 Reg. 5 not in force at made date, see [reg. 1\(2\)](#)

I6 [Reg. 5](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Imported goods not to be subject to the control of any HMRC officer

6.—(1) This regulation applies where—

- (a) goods are declared for the free-circulation procedure by conduct as provided for by regulation 4; and
- (b) the goods have left the place specified in a public notice given under regulation 3(1)(c)(i).

(2) As soon as the goods leave that place, they are no longer subject to the control of any HMRC officer (and accordingly, nothing in paragraph 17 of Schedule 1 to the Act applies in relation to the goods).

#### Commencement Information

I7 Reg. 6 not in force at made date, see [reg. 1\(2\)](#)

I8 [Reg. 6](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Verification

7. Nothing in this Part prevents the subsequent exercise of a power to verify a declaration under paragraph 13 of Schedule 1 to the Act.

**Status:** Point in time view as at 31/12/2020.

**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

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**Commencement Information**

**I9** Reg. 7 not in force at made date, see [reg. 1\(2\)](#)

**I10** [Reg. 7](#) in force at 31.12.2020 by S.I. 2020/1643, [reg. 2](#), [Sch.](#)

**Status:**

Point in time view as at 31/12/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019, PART 2.