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STATUTORY INSTRUMENTS

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**2019 No. 715**

**The Customs Safety and Security  
Procedures (EU Exit) Regulations 2019**

**PART 2**

THE UNION CUSTOMS CODE

**Modification of Regulation (EU) No 952/2013 laying down the Union Customs Code**

2.—(1) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code <sup>M1</sup> is amended as follows.

(2) Revoke: Article 1(1) second sub-paragraph; Article 1(3); Articles 2 and 3; Article 4 except for the opening words of paragraph (1), the expression “— the territory of the United Kingdom of Great Britain and Northern Ireland”, and the full-stop at the end of paragraph (1); Article 16(2); point (a) of Article 38(2) and the word “or” immediately following it; Articles 38(3) to (5); point (d) of Article 39, but not “and” immediately following it; Article 47(2).

(3) In Article—

(a) 5—

- (i) paragraph (1), for the words after “means the” substitute “ Commissioners for Her Majesty’s Revenue and Customs ”,
- (ii) paragraph (2)(a), omit “adopted at Union or national level”,
- (iii) paragraph (2) omit points (b) and (c),
- (iv) paragraph (2)(d) for “Union” substitute “ United Kingdom ”,
- (v) paragraph (4) omit “Union or national”,
- (vi) paragraph (7)(a) omit “Union or”;
- (vii) paragraph (7)(b), for “Union and its Member States” substitute “ United Kingdom ”,
- (viii) paragraph (7)(c), for “Union” substitute “ United Kingdom ”,
- (ix) paragraph (11), for everything after “means” substitute “ such a declaration for the purposes of the Customs and Excise Management Act 1979 <sup>M2</sup>; ”,
- (x) paragraph (12), for everything after “means” substitute “ a Customs declaration for the purposes of the Taxation (Cross-border) Trade Act 2018; ”,
- (xi) paragraph (16) for “Code” substitute “ Taxation (Cross-border Trade) Act 2018 <sup>M3</sup> ”;
- (xii) paragraph (23), for everything after “means” substitute “ goods within the Taxation (Cross-border Trade) Act 2018, section 33; ”,
- (xiii) paragraph (24), for everything after “means” substitute “ chargeable goods within the Taxation (Cross-border Trade) Act 2018, section 2; ”;

[<sup>F1</sup>(aa) 9—

- (i) paragraph (1), omit “responsible for the place where they are established”,

*Status: Point in time view as at 31/12/2020.*

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

- (ii) paragraph (2), omit “responsible for the place where they first lodge a declaration or apply for a decision”,
  - (iii) paragraph (3), omit the second sub-paragraph (from “Where” to “for a decision.”);]
  - (b) 16(1)—
    - (i) for “Member States shall cooperate with the Commission to”, substitute “ The customs authorities must ”,
    - (ii) omit “for the exchange of information between customs authorities and with the Commission and”,
    - (iii) omit “such”;
  - (c) 38—
    - (i) paragraph (2), opening words omit “types of”,
    - (ii) paragraph (2), opening words: for “authorisations” substitute “ authorisation ”,
    - (iii) paragraph (6), omit “according to the type of authorisation granted”,
    - (iv) paragraph (7), for second and fourth use of “Union”, substitute “ United Kingdom ”,
    - (v) paragraph (7), omit “or Union legislation in the area of the common commercial policy”;
  - (d) 46—
    - (i) paragraphs (2) and (4) omit “, Union”,
    - (ii) paragraph (5)(b) omit “in the Union”,
    - (iii) paragraph (6)(c) for “Member States” substitute “ countries ”;
  - (e) 136—
    - (i) paragraph (2), omit “pursuant to Article 153(2)”,
    - (ii) paragraph (3), omit “in accordance with Article 155(2)”;
  - (f) 145(2), omit “Union”;
  - (g) 263—
    - (i) paragraph (1), omit “competent”,
    - (ii) in paragraph (3)(b) omit “, in accordance with Article 270”;
  - (h) 264 omit “primarily”.
- (4) After Article 288, omit “This Regulation shall be binding in its entirety and directly applicable in all Member States.”.

#### Textual Amendments

- F1** Reg. 2(3)(aa) inserted (31.12.2020 immediately before IP completion day) by [The Customs Safety, Security and Economic Operators Registration and Identification \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1379\)](#), [regs. 1\(3\), 3](#) (as amended by [S.I. 2020/1624](#), [regs 1\(2\), 10](#))

#### Commencement Information

- II** Reg. 2 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

#### Marginal Citations

- M1** The Union Customs Code and its Delegated and Implementing Regulations constitute direct EU legislation forming part of the law of the United Kingdom under the European Union (Withdrawal)

Act 2018, section 3 except so far as imposing or otherwise applying in relation to any EU customs duty as mentioned in the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [Schedule 7](#), paragraph 1(1).

- M2** [1979 c. 2](#); relevant amendments made by the Taxation (Cross-border Trade) Act 2018, Schedule 7, Part 2.
- M3** [2018 c. 22](#).

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