
STATUTORY INSTRUMENTS

2019 No. 715

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

PART 3 U.K.

THE COMMISSION DELEGATED REGULATION

Modification of Commission Delegated Regulation (EU) 2015/2446 supplementing certain provisions of the Union Customs Code U.K.

3.—(1) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code is amended as follows.

[^{F1}(2) Revoke: point (iv) of point (a) of Article 5(1); Article 5(2), (4), (5) and (6); point (v) of point (c), and point (d), of Article 105; Article 106(2), (2a), (3) and (4); Article 112; Article 113; Article 113a; and point (iii) of point (a) of Article 244(1).]

(3) In Article or Articles—

(a) 1(20) for “a country” substitute “ the United Kingdom ”;

(b) 1(25)—

(i) for “and” substitute “ the United Kingdom where it is ”,

(ii) omit “by a Member State”;

[^{F2}(ba) 3, omit everything after the first sub-paragraph (from “By way of derogation” to “of that system.”);]

(c) 5(1)(a)(i), for “Articles 135 to 144”, substitute “ provision made by or under the Taxation (Cross-border Trade) Act 2018 ^{F3}... for oral declarations, [^{F4}declarations made by conduct], paper-based declarations made by travellers in respect of goods carried by them, or declarations for goods in postal consignments ”;

[^{F5}(ca) 6(1)(a)—

(i) for “Union” substitute “ applicable ”,

(ii) omit “or by the legislation of a Member State”;

(d) 25 omit “Union”;

(e) 104—

(i) paragraph (1)(d), for “household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty”, substitute “ personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs ”,

[^{F6}(ia) paragraph (1)(e), for “Article 135 and Article 136(1)” substitute “ provision made by or under the Taxation (Cross-border Trade) Act 2018 ”,

- (ib) paragraph (1)(f), for “deemed to be declared in accordance with Article 141” substitute “ declared by conduct in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018 ”,]
- (ii) paragraph (1)(i) and .(o), for “a Member State” substitute “ the United Kingdom ”,
- [^{F7}(iii) paragraph (1)(m)—
 - (aa) for “Ceuta and Melilla,” substitute “ the Isle of Man, the Channel Islands or ”;
 - (bb) omit everything starting with “, Heligoland” and ending with “Livigno”];
 - (iv) paragraph (1)(n) for the second “Union” substitute “ United Kingdom ”,
 - [^{F8}(v) paragraph (2), omit everything starting with “, as follows” and ending with the third use of “2015/2447”];
 - ^{F9}(vi)
 - (vii) paragraph (4) for “EUR 22” substitute “ £19 ”;
 - [^{F10}(viii) paragraph (4), omit everything starting with “, as follows” and ending with the third use of “2015/2447”];
- (f) 104, insert as paragraph 5—

“5. Until [^{F11}1 July 2021], the lodging of an entry summary declaration shall be waived in respect of goods which before then are in transit to or are brought into the customs territory of the Union from a place where, in relation to that territory, such a declaration was not required before exit day.”;

- [^{F12}(g) 105(c)—
 - (i) paragraph (c)(i), for “Greenland”, substitute “ Ireland or Norway ”;
 - (ii) paragraph (c)(iv), for “the Black Sea and the Mediterranean Sea” substitute “ the English Channel, or the Atlantic coast of Europe from the point where it meets the English Channel to and including the port of Algeciras ”];
- (h) 107—
 - (i) point (a) omit “at the place for which that customs office is competent”,
 - (ii) point (b) omit “at the place for which the customs office of first entry is competent”;
- (i) 108 and 109 omit “at the place for which the customs office of first entry is competent”;
- [^{F13}(ia) 244(1)(a)(ii)—
 - (i) for “Greenland”, substitute “ Norway, Ireland ”;
 - (ii) for “the Black Sea or the Mediterranean and all ports of Morocco”, substitute “ the English Channel, or the Atlantic coast of Europe from the point where it meets the English Channel to and including the port of Algeciras”];
- (j) 244(2)—
 - (i) for “a” substitute “ an agricultural export ”,
 - (ii) omit “in accordance with Commission Regulation (EC) No 612/2009”,
 - (iii) omit “in accordance with Article 5(7) of that Regulation”;
- (k) 245(1)—
 - (i) in the opening words, for everything starting with “Without” and ending with “of the Code, the”, substitute “ The ”,

- (ii) for point (e), substitute—
 - “(e) the goods in Article 104(1)(d) provided that they are not carried under a transport contract;”,
- (iii) in point (g), for “referred to in Article 140(1)”, substitute “[^{F14}declared for export by conduct in accordance with provision made] by or under the Taxation (Cross-border) Trade Act 2018 ”,
- (iv) in point (l), for “a Member State” substitute “ the United Kingdom ”;
- [^{F15}(v) in point (p)—
 - (aa) for “Ceuta and Melilla,” substitute “ the Isle of Man, the Channel Islands or ”;
 - (bb) omit everything starting with “, Heligoland” and ending with “Livigno”;
- [^{F16}(l)
 - (m) 245(2) in point (e)(i), for “Articles 144 or 245 of the Code”, substitute “ provision made by or under the Taxation (Cross-border Trade) Act 2018 ”.
- (4) After Article 256, omit “This Regulation shall be binding in its entirety and directly applicable in all Member States.”.
- [^{F17}(5) In Annex 12-01—
 - (a) in Title, I, Chapter 1—
 - (i) in paragraph 1 omit “central”,
 - (ii) omit paragraph 4;
 - (b) in Title I, Chapter 2 omit Section 2;
 - (c) in the data requirements table in Title I, Chapter 3 omit the third column (“D.E. mandatory/ optional”);
 - (d) in Title II (except points 4 and 8) substitute “ the United Kingdom ” for each use of the following references: “the Union”, “the Member State of residence”, “the Member State of establishment”, “the country of establishment”, “Member States”, “the Member State concerned”.]

Textual Amendments

- F1** Reg. 3(2) substituted (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), **4(1)**
- F2** Reg. 3(3)(ba) 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), **4(2)(a)**
- F3** Words in reg. 3(3)(c) omitted (31.12.2020 immediately before IP completion day) by virtue of [The Customs Safety, Security and Economic Operators Registration and Identification \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1379\)](#), regs. 1(3), **4(2)(b)(i)** (as amended by S.I. 2020/1624, regs 1(2), 10)
- F4** Words in reg. 3(3)(c) substituted (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), **4(2)(b)(ii)** (as amended by S.I. 2020/1624, regs 1(2), 10)

- F5** Reg. 3(3)(ca) 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), **4(2)(c)** (as amended by S.I. 2020/1624, regs 1(2), 10)
- F6** Reg. 3(3)(e)(ia)(ib) 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), **4(2)(d)**
- F7** Reg. 3(3)(e)(iii) substituted (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), **4(2)(e)**
- F8** Reg. 3(3)(e)(v) substituted (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), **4(2)(f)**
- F9** Reg. 3(3)(e)(vi) omitted (31.12.2020 immediately before IP completion day) by virtue of The Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1379), regs. 1(3), **4(2)(g)**
- F10** Reg. 3(3)(e)(viii) 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), **4(2)(h)**
- F11** Words in reg. 3(3)(f) substituted (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), **4(2)(i)**
- F12** Reg. 3(3)(g) substituted (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), **4(2)(j)**
- F13** Reg. 3(3)(ia) 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), **4(2)(k)**
- F14** Words in reg. 3(3)(k)(iii) substituted (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), **4(2)(l)**
- F15** Reg. 3(3)(k)(v) 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), **4(2)(m)**
- F16** Reg. 3(3)(l) omitted (31.12.2020 immediately before IP completion day) by virtue of The Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1379), regs. 1(3), **4(2)(n)**
- F17** Reg. 3(5) 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), **4(3)** (as amended by S.I. 2020/1624, regs 1(2), 10)

Commencement Information

- I1** Reg. 3 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)

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4. So far as Annex B of the Delegated Regulation mentioned in regulation 3(1) applies in relation to Article 127(5) or 263(4) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, it must as necessary be interpreted and applied on the basis that—

- (a) references to anything in or under that Code are references to corresponding provision made by or under the Taxation (Cross-border Trade) Act 2018; and

(b) it is applicable to the United Kingdom only.

.....
Commencement Information

I2 Reg. 4 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Customs Safety and Security Procedures (EU Exit) Regulations 2019, PART 3.