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STATUTORY INSTRUMENTS

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**2019 No. 715**

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

**PART 4 U.K.**

**THE COMMISSION IMPLEMENTING REGULATION**

**Modification of Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of the Union Customs Code U.K.**

5.—(1) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code is amended as follows.

(2) Revoke: Article 1(2)(1), (3), (6) and (10); Article 30(3); Articles 37 to 47; Article 182, second paragraph; Article 183; Article 184; Article 185(2) and (4); point (b) of paragraph (3) of Article 185; Article 186; Article 187(1); Article 188(1) and (3); Article 189(2); Annex 12-03.

[<sup>F1</sup>(2A) Revoke: Articles 6, 7(1), 7(4) and 7(5).]

(3) In Article—

(a) 13—

(i) for “customs authority competent to take a decision”, substitute “ Commissioners for Her Majesty's Revenue and Customs ”,

(ii) for “taking the” substitute “ taking a ”;

(b) 24(2) after “take the decision” insert “ (namely, in this Regulation, the Commissioners for Her Majesty's Revenue and Customs) ”;

(c) 25(1)(a) for “Member State where the accounts are held”, substitute “ United Kingdom ”;

(d) 25(2) after “(AEOS),” insert “ as distinct from pursuant to provision made by or under the Taxation (Cross-border Trade) Act 2018, ”;

(e) 29(2) omit “Union”;

(f) 30(2) omit—

(i) “Union”,

(ii) “competent”,

(iii) and in both places, “national”;

(g) 187(4)(a) and (b), for “Union” substitute “ United Kingdom ”;

(h) 189(1)—

(i) omit “located in a Member State”,

(ii) omit “as a country of routing”,

(iii) for “Article 141 of the Code” substitute “ provision made by or under the Taxation (Cross-border Trade) Act 2018 ”.

(4) After Article 350 omit “This Regulation shall be binding in its entirety and directly applicable in all Member States.”.

[<sup>F2</sup>(5) In Annex 12-01—

- (a) in Title I omit the notes for row 5 (format of VAT identification number);
- (b) in Title II, paragraph 2 (Codes), point 1 (EORI number)—
  - (i) for “Member State (country code)” substitute “ United Kingdom ”;
  - (ii) omit “in a Member State”, “Union's” and everything from “in so far as” to “list of country codes”;
- (c) in Title II, paragraph 2, point 12 (Type of person) omit “Union or”;
- (d) in Title II, paragraph 2, point 13 (Principal economic activity) for “Member State concerned” substitute “ United Kingdom ”.]

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#### Textual Amendments

- F1** Reg. 5(2A) 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), **5(1)** (as amended by [S.I. 2020/1624](#), regs 1(2), 10)
- F2** Reg. 5(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), **5(2)** (as amended by [S.I. 2020/1624](#), regs 1(2), 10)

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#### Commencement Information

- I1** Reg. 5 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

### U.K.

6. So far as Annex B of the Implementing Regulation mentioned in regulation 5(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.

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#### Commencement Information

- I2** Reg. 6 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 4.