

**2020 No. 1088**

**EXITING THE EUROPEAN UNION**

**CUSTOMS**

**The Customs (Transitional Arrangements) (EU Exit)  
Regulations 2020**

*Made* - - - - - *7th October 2020*

*Laid before the House of Commons* *8th October 2020*

*Coming into force in accordance with regulation 1(2), (3)  
and (4)*

The Treasury, in exercise of the powers conferred by sections 24(3) and 26(1) of the Finance Act 2003<sup>(a)</sup> and sections 23(7), 31(6) and (7), 32(8), 51 and 52(2) of, and paragraph 9 of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018<sup>(b)</sup>, make the following Regulations.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, that provisions of these Regulations come into force on such day as the Treasury may appoint by regulations under section 52 of that Act.

**Citation and commencement**

**1.**—(1) These Regulations may be cited as the Customs (Transitional Arrangements) (EU Exit) Regulations 2020.

(2) Subject to paragraphs (3) and (4) these Regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(3) The following provisions come into force on 29th October 2020—

- (a) this regulation;
- (b) regulation 3(1), (6), (7)(b) and (c), (8) and (10);
- (c) regulation 5;
- (d) regulation 6;
- (e) regulation 7;
- (f) regulation 8;
- (g) regulation 9(1), (4) and (5).

---

<sup>(a)</sup> 2003 c. 14. Section 24 is cited for the meaning of “prescribed”. Section 26 was amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

<sup>(b)</sup> 2018 c. 22.

(4) Regulation 3(5) comes into force on 29th October 2020 for the purposes of the giving or publishing of any notice under inserted regulation 29B of the Customs (Import Duty) (EU Exit) Regulations 2018(a).

### **Amendment of the Customs Traders (Accounts and Records) Regulations 1995**

**2.**—(1) The Customs Traders (Accounts and Records) Regulations 1995(b) are amended as follows.

(2) In regulation 4 (specific records in the case of certain traders)—

(a) before paragraph (1) insert—

“(A1) Subject to paragraph (2), a customs trader who imports goods in relation to which regulation 29C(2) of the import duty regulations imposes a requirement to ensure a transitional supplementary Customs declaration is made must keep and preserve a copy of every such transitional supplementary Customs declaration made by him or on his behalf and a copy of every transitional simplified Customs declaration so made.”;

(b) in paragraph (2) after “paragraph”, in the first place it occurs, insert “(A1),”;

(c) in paragraph (4) at the end insert—

““transitional simplified Customs declaration” has the meaning given by regulation 14 of the import duty regulations.”.

### **Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018**

**3.**—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(c) are amended as follows.

(2) In regulation 2 (interpretation), after the definition of “the TIR Convention” insert—

““transitional EIDR procedure” has the meaning given by regulation 29D(1)(d);”.

(3) In regulation 4 (notification of importation), in paragraph (3C)(b)(e) after “EIDR procedure” insert “or the transitional EIDR procedure”.

(4) In regulation 14 (interpretation)—

(a) after the definition of “EIDR records” insert—

““eligible person” has the meaning given by regulation 29B(1);”;

(b) omit the definition of “transitional authorised declarant”(f);

(c) at the end insert—

““transitional EIDR electronic system” has the meaning given by regulation 29D(3);

“transitional EIDR records” has the meaning given by regulation 29D(3)(b);

“transitional EIDR simplified Customs declaration process” has the meaning given by regulation 29A(1);

“transitional simplified Customs declaration” and “transitional supplementary Customs declaration” mean the two parts of a Customs declaration identified as such in a public notice given by HMRC Commissioners under paragraph 7(1) of Schedule 1 to the Act which notice specifies the information to be contained in, and the documents to accompany, the respective parts.”.

(5) In Part 4, in Chapter 3 (simplified Customs declaration process), before section 1 insert—

---

(a) S.I. 2018/1248. There are amending instruments, but none is relevant.  
(b) S.I. 1995/1203. Regulation 4 is prospectively amended by S.I. 2019/140.  
(c) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/326, 2019/1215, 2019/1346 and 2020/967.  
(d) Regulations 29A to 29F are inserted by regulation 3(5) of these Regulations.  
(e) Regulation 4(3C) was inserted by S.I. 2019/326.  
(f) The definition of “transitional authorised declarant” was inserted by S.I. 2019/326.

“SECTION A1

*Transitional EIDR simplified Customs declarations process*

**Definitions: transitional EIDR simplified Customs declaration process**

**29A.**—(1) “Transitional EIDR simplified Customs declaration process” means the process in relation to Customs declarations provided by regulation 29C such that the requirements made by or under Part 1 of the Act in relation to Customs declarations which would otherwise apply are disapplied or simplified.

(2) “Transitional EIDR procedure” has the meaning given in regulation 29D(1).

**Persons eligible to complete Part 1 of the transitional EIDR simplified Customs declaration process**

**29B.**—(1) A person is an “eligible person” for the purposes of this section if the person is not subject to a notice given by an HMRC officer under paragraph (2) in relation to the importation of goods.

(2) An HMRC officer 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 section.

(3) In determining whether to give a notice under paragraph (2) the officer must take into account such matters as are specified in a notice published by HMRC.

(4) HMRC must—

- (a) publish a notice specifying matters for the purposes of paragraph (3); and
- (b) include as a matter in that notice whether the person, and any directors or senior employees of that person, have been involved in a breach of an obligation relating to tax or a Customs obligation<sup>(a)</sup>, which in the opinion of an HMRC officer is—
  - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches; and
  - (ii) relevant to the suitability of that person to be an eligible person.

(5) A person is subject to a notice given by an HMRC officer under paragraph (2) from the time and date specified in the notice in relation to any importation of goods after that time.

(6) The time and date specified for the purposes of paragraph (5) must not be—

- (a) 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
- (b) in all other cases, less than 72 hours after the notice is given.

(7) An HMRC officer may, by notice, withdraw a notice given to a person under paragraph (2), and the person ceases to be subject to the notice under paragraph (2) from the time and date specified in the notice of withdrawal, in relation to any importation of goods after that time.

(8) 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 section is to be treated—

- (a) as a relevant decision for the purposes of Chapter 2 of Part 1 of the Finance Act 1994 (reviews and appeals); and
- (b) as an ancillary matter for the purposes of section 16 of that Act (powers of appeal tribunal).

(9) In this regulation, any reference to the time a notice is given means the time at which the HMRC officer issues the notice.

---

(a) “Customs obligation” is defined in regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018.

## **Transitional EIDR simplified Customs declaration process**

**29C.**—(1) The transitional EIDR simplified Customs declaration process is the making of a Customs declaration in two parts, comprising—

- (a) Part 1: a transitional simplified Customs declaration, which must be made—
  - (i) using the transitional EIDR procedure;
  - (ii) by an eligible person; and
  - (iii) by no later than the end of the period which applies to making the Customs declaration in respect of the goods; and
- (b) Part 2: a transitional supplementary Customs declaration, which must be made—
  - (i) by a person authorised to use the simplified Customs declaration process under regulation 31 (“the authorised declarant”); and
  - (ii) by no later than the end of the period specified in a notice published by HMRC.

(2) To comply with the transitional EIDR simplified Customs declaration process a person who makes a transitional simplified Customs declaration (“the primary declarant”) must ensure that a Customs declaration of the type which applies in respect of the chargeable goods is made in the two parts described in paragraph (1).

(3) The transitional EIDR simplified Customs declaration process may not be used to declare goods imported, or to be imported, on or after 1st July 2021.

(4) The transitional EIDR simplified Customs declaration process may not be used in respect of—

- (a) a declaration for a Customs procedure other than the free-circulation procedure;
- (b) a declaration of goods which were not Union goods immediately before they were imported into the United Kingdom;
- (c) a declaration of excise goods, within the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010; or
- (d) a declaration of such controlled goods as are specified in a notice published by HMRC (“controlled goods”).

(5) HMRC must publish—

- (a) a notice specifying a period for the purposes of paragraph (1)(b)(ii); and
- (b) a notice specifying controlled goods for the purposes of paragraph (4)(d).

(6) A Customs agent—

- (a) may only complete Part 1 of the transitional EIDR simplified Customs declaration process acting as a direct agent if—
  - (i) the agent is an eligible person;
  - (ii) the principal of the agent is an eligible person; and
  - (iii) the principal is established in the United Kingdom;
- (b) may complete Part 2 of the transitional EIDR simplified Customs declaration process acting as a direct agent if—
  - (i) the agent is an authorised declarant; and
  - (ii) the principal of the agent is established in the United Kingdom.

(7) A Customs agent may not complete Part 1 or Part 2 of the transitional EIDR simplified Customs declaration process acting as an indirect agent on behalf of the principal of the agent if the principal is not an eligible person.

(8) By the end of the period which applies to the making of the transitional simplified Customs declaration, the primary declarant must make available for inspection by an HMRC officer any documents required to accompany the declaration.

(9) Subject to regulation 29F, by the end of the period which applies to the making of the transitional supplementary Customs declaration, the authorised declarant must make available for inspection by an HMRC officer any documents required to accompany the declaration.

(10) In this regulation “Union goods” has the same meaning as it has in article 5(23) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as it has effect in EU law<sup>(a)</sup>.

### **Transitional EIDR procedure**

**29D.**—(1) “Transitional EIDR procedure” means to make a transitional simplified Customs declaration by way of entering into a transitional EIDR electronic system—

- (a) the declaration;
- (b) the information required to be contained in the declaration; and
- (c) the documents required to accompany the declaration.

(2) Acceptance of the Customs declaration and release of the goods to the free-circulation procedure are to be treated as occurring at the later of—

- (a) the time of completion of the transitional EIDR procedure; and
- (b) the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.

(3) In paragraph (1), “transitional EIDR electronic system” means an electronic system which is—

- (a) operated by the person making the transitional simplified Customs declaration; and
- (b) used for keeping and maintaining records (“transitional EIDR records”) of the matters in sub-paragraphs (a) to (c) of paragraph (1).

### **Transitional EIDR procedure – verification**

**29E.**—(1) An eligible person who makes a transitional simplified Customs declaration must, when required to do so by an HMRC officer—

- (a) allow access by the officer to the transitional EIDR electronic system operated by the person; or
- (b) provide to the officer from that system such information,

as the officer reasonably requires in order to verify transitional EIDR records or records showing whether or not any goods have been imported which are subject to a prohibition or restriction on import imposed under an enactment.

(2) Where paragraph (1) applies, the chargeable goods to which the records relate are not discharged from the Customs procedure until—

- (a) the verification has occurred to the officer’s satisfaction; or
- (b) the officer confirms the goods are discharged notwithstanding that such verification has not occurred.

### **Extended periods to make available documents for inspection**

**29F.**—(1) In any particular case, an HMRC officer may extend the period referred to in regulation 29C(9), within which the authorised declarant must make available for inspection by an HMRC officer documents required to accompany a transitional supplementary Customs declaration.

---

(a) OJ No. L 269, 10.10.2013, p. 1–101.

(2) But any such extended period must not exceed such period as may be specified in a notice published by HMRC.”.

(6) In regulation 31 (persons authorised to use the simplified Customs declaration process)—

- (a) in paragraph (2)—
  - (i) in the words before sub-paragraph (a)—
    - (aa) for “paragraphs (4) and (4A) and regulation 37A” substitute “paragraph (4)”;
    - (bb) omit “the person”;
  - (ii) in sub-paragraph (a), at the beginning insert “the person”;
  - (iii) in sub-paragraph (b)—
    - (aa) at the beginning insert “the person”;
    - (bb) at the end, after the semi-colon insert “and”;
  - (iv) for paragraph (c) substitute—
    - “(c) the person—
      - (i) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee; or
      - (ii) is approved to defer payment of a liability to import duty in accordance with regulation 43.”;
    - (v) omit paragraph (d);
- (b) omit paragraph (4A).

(7) In regulation 37 (persons authorised to use the EIDR procedure)—

- (a) after paragraph (1) insert—
  - “(1A) Use of the EIDR procedure by an authorised EIDR declarant is to be treated as a transitional simplified Customs declaration for the purposes of regulation 29C(1)(a) where—
    - (a) the authorised EIDR declarant is an eligible person for the purposes of section A1;
    - (b) the declaration is not of a type excluded from the transitional EIDR procedure by virtue of regulation 29C(4); and
    - (c) the use of the EIDR procedure occurs on or before 30th June 2021.”;
- (b) in paragraph (3)—
  - (i) in the words before sub-paragraph (a) omit “Subject to paragraph (3A) and regulation 37A,” and “the person”;
  - (ii) in sub-paragraph (a)—
    - (aa) at the beginning insert “the person”;
    - (bb) at the end, after the semi-colon insert “and”;
  - (iii) for sub-paragraph (b) substitute—
    - “(b) the person—
      - (i) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee; or
      - (ii) is approved to defer payment of a liability to import duty in accordance with regulation 43.”;
    - (iv) omit sub-paragraph (c);
- (c) omit paragraph (3A).

(8) Omit regulation 37A (persons authorised to use the simplified Customs declaration process and EIDR procedure – transitional authorisations)(a).

(9) In regulation 40 (notification of liability by release to certain Customs procedures) for paragraph (2) substitute—

“(2) Paragraph (1) does not apply if—

- (a) a comprehensive guarantee is given in relation to the goods declared for a Customs procedure; or
- (b) the goods were declared for a Customs procedure using the transitional EIDR simplified Customs declaration process.”.

(10) In regulation 91 (amendment, suspension or revocation of approval) after paragraph (5) insert—

“(6) An approval may be revoked, as appropriate in the opinion of an HMRC officer, if—

- (a) any enactment amends, or has the effect of modifying, the eligibility criteria for approval to carry out the activities to which the approval relates; and
- (b) the approved person does not satisfy the eligibility criteria as amended or modified.”.

#### **Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018**

4.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(b) are amended as follows.

(2) In regulation 7(2)(a), for paragraph (ii) substitute—

“(ii) the transitional EIDR simplified Customs declaration process within the meaning given in regulation 29A(1) of the import duty regulations;”.

#### **Amendment of the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018**

5.—(1) The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018(c) are amended as follows.

(2) In the text substituted by regulation 5(17)(d), under the heading “**Customs Declarations**”—

(a) after the entry for regulation 12(3) and (4) insert—

“Regulation 29C(2)(e) Requirement to comply with the transitional EIDR simplified Customs declaration process as required by regulation 29C(2). Regulation 29C(8) A primary declarant must make available for inspection by an HMRC officer by the end of the applicable period, any documents required to accompany the transitional simplified Customs	The primary declarant	£2,500.
	The primary declarant	£2,500.

---

(a) Regulation 37A was inserted by S.I. 2019/326 and amended by S.I. 2019/1215 and 2019/1246.

(b) S.I. 2018/1249. There are amending instruments, but none is relevant.

(c) S.I. 2018/1260. Amended by S.I. 2019/486. There are other amending instruments, but none is relevant.

(d) Regulation 5(17) of S.I. 2018/1260 substitutes various entries in the Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113).

(e) Regulation 29C and 29E are inserted by regulation 3(5) of these Regulations.

declaration.

Regulation 29C(9) An authorised declarant must make available for inspection by an HMRC officer by the end of the applicable period, any documents required to accompany the transitional supplementary Customs declaration.	The authorised declarant	£2,500.
---	--------------------------	---------

Regulation 29E(1) Requirement to allow access to transitional EIDR electronic system or provide information. An eligible person who makes a transitional simplified Customs declaration must, when required to do so by an HMRC officer— (a) allow access by the officer to the transitional EIDR electronic system operated by the person; or (b) provide to the officer from that system such information, as the officer reasonably requires in order to verify transitional EIDR records or records showing whether or not any goods have been imported which are subject to a prohibition or restriction on import imposed under an enactment.	The eligible person	£2,500.”;
---	---------------------	-----------

- (b) in the entry for regulation 32(1) omit “or the transitional authorised declarant”;
- (c) in the entry for regulation 32(2)—
  - (i) omit “or a transitional authorised declarant”;
  - (ii) omit “or the transitional authorised declarant”;
- (d) in the entry for regulation 37(5) or 37A(8)—
  - (i) omit “or 37A(8)”;
  - (ii) omit “or a transitional authorised declarant”;
  - (iii) omit “or the transitional authorised declarant”.

#### **Amendment of the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019**

**6.—**(1) The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019(a) are amended as follows.

(2) In regulation 9 (amendment of Part 4)—

- (a) omit paragraph (1);
- (b) omit paragraph (2)(c);
- (c) in paragraph (2)(d), in the new paragraph (8) to be inserted by that paragraph—
  - (i) in sub-paragraph (a) omit “and”;

---

(a) S.I. 2019/326. Relevant amendments were made by S.I. 2019/1215.

- (ii) at the end of sub-paragraph (b) insert “; and”;
  - (iii) after sub-paragraph (b) insert—
    - “(c) the principal is established in the United Kingdom.”;
  - (d) omit paragraph (3);
  - (e) in paragraph (4)(e), in the new paragraph (7) to be inserted by that paragraph—
    - (i) in sub-paragraph (a) omit “and”;
    - (ii) at the end of sub-paragraph (b) insert “; and”;
    - (iii) after sub-paragraph (b) insert—
      - “(c) the principal is established in the United Kingdom.”;
  - (f) omit paragraph (5).
- (3) Omit regulation 10 (amendment of Part 5).
- (4) In regulation 12(2) (amendment of regulation 98 – specified amount)—
- (a) omit paragraph (c);
  - (b) omit paragraph (d).

**Amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019**

7.—(1) The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019(a) are amended as follows.

- (2) In regulation 6—
  - (a) omit paragraph (12);
  - (b) omit paragraph (13).

(3) In regulation 10, in the entry inserted by paragraph (2), after “EIDR procedure” insert “or the transitional EIDR procedure”.

**Amendment of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019**

8.—(1) The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019(b) are amended as follows.

- (2) In regulation 5 (amendment of the import duty regulations)—
  - (a) after paragraph (6) insert—

“(6A) In regulation 29B(4)(b) (persons eligible to complete Part 1 of the transitional EIDR simplified Customs declaration process), the reference to a “Customs obligation” shall be read, where relevant, as including a reference to any obligation or requirement imposed by or under equivalent legislation which is in force in the Isle of Man.

(6B) In regulation 29C(6) (transitional EIDR simplified Customs declaration process), references to “established in the United Kingdom” shall be read as references to established in the United Kingdom or the Isle of Man.

(6C) In regulation 31(8)(c) (persons authorised to use the simplified Customs declaration process), the reference to “established in the United Kingdom” shall be read as a reference to established in the United Kingdom or the Isle of Man.

(6D) In regulation 37(7)(c) (persons authorised to use the EIDR procedure), the reference to “established in the United Kingdom” shall be read as a reference to established in the United Kingdom or the Isle of Man.”;

---

(a) S.I. 2019/486. Relevant amendments were made by S.I. 2019/1215 and 2019/1346.  
 (b) S.I. 2019/385, amended by S.I. 2020/967.

- (b) omit paragraph (7).

**Amendment of the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019**

**9.**—(1) The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019(a) are amended as follows.

(2) In regulation 2 (interpretation) at the end insert—

““transitional simplified Customs declaration” has the meaning given by regulation 14 of the import duty regulations;

“transitional EIDR simplified Customs declaration process” has the meaning given by regulation 29A(1) of the import duty regulations.”.

(3) In regulation 6 (requirement to provide a Banana Weight Certificate)—

(a) in paragraph (3)—

(i) the words from “at the time” to the end become sub-paragraph (a);

(ii) at the end of that sub-paragraph insert “; or”;

(iii) after that sub-paragraph insert—

“(b) the Customs declaration is made using the transitional EIDR simplified Customs declaration process.”;

(b) in paragraph (4)—

(i) in sub-paragraph (a) at the end, before the semi-colon, insert “or transitional simplified Customs declaration, as the case may be”;

(ii) in sub-paragraph (b) after “simplified Customs declaration”, in both places it occurs, insert “or transitional simplified Customs declaration”;

(c) in paragraph (5), in the definition of “provisional declaration of weight”, after “simplified Customs declaration”, in both places it occurs, insert “or transitional simplified Customs declaration”.

(4) In regulation 11 (amendment of the import duty regulations)—

(a) in paragraph (17)—

(i) omit sub-paragraph (c);

(ii) omit sub-paragraph (d);

(b) omit paragraph (23).

(5) Omit regulation 18 (amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003).

*James Morris*  
*Maggie Throup*

7th October 2020

Two of the Lords Commissioners of Her Majesty’s Treasury

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

The Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) and sections 24(3) and 26(1) of the Finance Act 2003 (c. 14). This is an EU Exit statutory instrument.

---

(a) S.I. 2019/1215.

Regulation 1 provides for citation and commencement. The Regulations will largely be brought into force by way of a separate statutory instrument made under section 52 of the Act, but certain provisions will be brought into force 21 days after the Regulations are laid.

Regulation 3 inserts a new section A1 into Chapter 3 of Part 4 of the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) (“the import duty regulations”). New section A1 makes provision for a procedure called the transitional EIDR simplified Customs declaration process. This is a process of simplified Customs declarations by way of making a declaration in two parts, a transitional simplified Customs declaration and a transitional supplementary Customs declaration. Provision includes who may use the process and when the parts of the Customs declaration must be made. New section A1 also provides for a procedure known as the transitional EIDR procedure whereby a transitional simplified Customs declaration is made by entering details in the declarant’s electronic system. The transitional EIDR simplified Customs declaration process may not be used to declare goods imported, or to be imported, on or after 1st July 2021.

Regulation 3 also makes consequential amendments to other parts of the import duty regulations. Regulations 2, 4, 5, 7, 8 and 9 make amendments, which are consequential on the insertion of new section A1 by regulation 3, to the Customs Traders (Accounts and Records) Regulations 1995 (S.I. 1995/1203), the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249), the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations (S.I. 2019/486), the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 (S.I. 2019/385) and the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215).

Regulation 6(2)(c) and (e) amends regulations 31(8) and 37(7) of the import duty regulations, prospectively inserted by the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), so that Customs agents may only use the simplified Customs declaration process and the EIDR procedure acting as a direct agent if the principal of the agent is established in the United Kingdom. The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 are also consequentially amended by regulation 8(2)(a).

Regulations 3, 5, 6, 7, 8 and 9 provide for the removal of transitional authorisations for use of the simplified Customs declaration process and the EIDR procedure and amend other related Customs easements.

The notices referred to in the amendments made by regulation 3(4)(c) and (5) (see in particular inserted regulations 29B(3), 29C(1)(b)(ii) and (4)(d) and 29F(2)) will be published at <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

A Tax Information and Impact Note covering this instrument will be published on the GOV.UK website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

---

© Crown copyright 2020

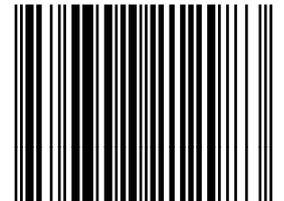
Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.

£6.90

UK202010071005 10/2020 19585

<http://www.legislation.gov.uk/id/uksi/2020/1088>

ISBN 978-0-34-821298-3



9 780348 212983