
STATUTORY INSTRUMENTS

2020 No. 1234

**The Customs (Declarations) (Amendment and
Modification) (EU Exit) Regulations 2020**

PART 3

Amendments

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

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

(2) In regulation 6—

(a) in paragraph (4)(b) for the text inserted as paragraph (5) substitute—

“(5) A Customs declaration may not be made orally where—

(a) the goods—

(i) are imported at a RoRo listed location; and

(ii) are carried by a RoRo vehicle; or

(b) the goods are unaccompanied chargeable goods imported at an other listed location.”;

(b) in the text inserted as paragraph (1B) by paragraph (6)(6)(b) for “or the Oral or By conduct list” substitute “of the Oral or By conduct list”;

(c) omit paragraph (8)(a);

(d) for the words substituted by paragraph (8)(b)(ii) substitute—

“by the conduct described in—

(a) where the goods are imported at a RoRo listed location, regulation 25(3A);

(b) where the goods are imported at an other listed location, regulation 25(3B); or

(c) in any other case, regulation 25(2).”;

(e) in paragraph (10)(a), in the text substituted for paragraph (2)—

(i) in the words before sub-paragraph (a) for “and 26A” substitute “, 26A and 26D”

(ii) at the end of sub-paragraph (a)(ii) omit “or”;

(iii) at the end of sub-paragraph (a)(iii) after the semi-colon for “and” substitute “or”;

(iv) after sub-paragraph (a)(iii) insert—

“(iv) on loading goods, or allowing goods to be loaded, onto a vehicle in accordance with regulation 25(3B)(b); and”;

⁽¹⁾ S.I. 2019/486, amended by S.I. 2019/1215. There are other amending instruments, but none is relevant.

- (v) in sub-paragraph (b)(iii) after “RoRo listed location” insert “or other listed location”;
 - (f) in paragraph (10)(c), in the text inserted as paragraph (5A)—
 - (i) in the words before sub-paragraph (a) for “or 27A” substitute “, 27A or 27D”;
 - (ii) at the end of sub-paragraph (a)(i) omit “or”;
 - (iii) at the end of sub-paragraph (a)(ii) after the semi-colon insert “and”;
 - (iv) after sub-paragraph (a)(ii) insert—
 - “(iii) on loading goods, or allowing goods to be loaded, onto a vehicle in accordance with regulation 23(3B)(b);”;
 - (v) in sub-paragraph (b)(ii) after “RoRo listed location” insert “or other listed location”;
 - (g) in paragraph (25), in the text to be substituted for paragraph (1), in sub-paragraph (b)(i)(bb) for “(1)(b) or (1)(c)” substitute “(1)(b) or (c) or (3)”.
- (3) In regulation 10(2), in the text to be inserted, for “or (3AA)”⁽²⁾ substitute “, (3AB) or (3AC)”.

(2) Words “or (3AA)” inserted by [S.I. 2019/1215](#).