
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Treasury. They make provision supplementing provision made in relation to import duty by and under Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) and make provision generally for the purposes of import duty. This is an EU Exit statutory instrument.

Part 1 of the Act, and the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249), make provision in relation to outward processing and special Customs procedures, other than transit. These procedures are defined in section 36 of, and Schedule 2 to, the Act.

Regulations 3 and 4 make provision in relation to circumstances in which goods declared for an inward processing procedure or a temporary admission procedure are to be treated as if they were declared for the free-circulation procedure, that declaration had been accepted and the free-circulation procedure had been discharged. The result of this treatment is that the goods are discharged from the relevant procedure and are domestic goods.

Regulation 5(2) amends Schedule 1 to the Act to provide that the entitlement to amend or withdraw a Customs declaration, without the consent of an HMRC officer, before a relevant event occurs may be limited by regulations made under paragraph 3(5) of Schedule 1.

Regulation 5(3) amends paragraph 33 of Schedule 7 to the Act so that the paragraph amends section 39 of the Customs and Excise Management Act 1979 (c. 2) to include in subsection (1) reference to railway vehicles.

Regulation 6 modifies the effect of section 9(1)(b) of the Act where the relevant arrangements are continuity arrangements (as provided for in paragraph (3) of that regulation).

Regulation 7 makes amendments to the Customs (Records) (EU Exit) Regulations 2019 (S.I. 2019/113) in consequence of the European Union (Withdrawal) Act 2018 (c. 16) as amended by the European Union (Withdrawal Agreement) Act 2020 (c. 1).

A person unable to access electronically the relevant part of the WTO agreement referred to in regulation 6 may access it, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 0207 215 8316, and otherwise by inspection, free of charge, at the offices of the Department for International Trade, 3 Whitehall Place, London SW1A 2AW.

Copies of the other documents referred to in this instrument are available at <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>.

A person unable to access the documents 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 the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

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

Changes to legislation:

There are currently no known outstanding effects for the The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020.