
STATUTORY INSTRUMENTS

2020 No. 1439

**The Taxation Cross-border Trade (Special
Procedures Supplementary and General
Provision etc.) (EU Exit) Regulations 2020**

Discharge of a temporary admission procedure

4.—(1) This regulation applies where goods (“the declared goods”) have been declared for a temporary admission procedure.

(2) This paragraph applies where—

(a) the declared goods—

(i) fall within a description given in one of the following sections of the temporary admission document—

(aa) section 1 (pallets); or

(bb) paragraph (a) of section 7 (means of transport – full relief for persons established in the United Kingdom); or

(ii) are containers subject to arrangements set out in the Convention on Customs Treatment of Pool Containers used in International Transport (Geneva, January 21, 1994)^{M1}; and

(b) goods of the same type, or of the same description and value, as the declared goods are exported by—

(i) the holder of the procedure; or

(ii) a person acting on behalf of, or with the agreement of, the holder of the procedure.

(3) Where paragraph (2) applies, for the purposes of Part 1 of the Act, the declared goods are to be treated as if, on the date the export referred to in paragraph (2)(b) took place—

(a) the declared goods were declared for the free-circulation procedure;

(b) HMRC accepted that declaration; and

(c) the procedure was discharged.

(4) This paragraph applies where—

(a) the declared goods are not goods subject to excise duty within the meaning given in section 53 of the Act;

(b) the declared goods fall within a description in the first two paragraphs of section 25 of the temporary admission document (goods for events or for sale in certain situations);

(c) the declared goods are distributed free of charge to members of the public at an event described in those paragraphs of that section; and

(d) an HMRC officer is satisfied that the quantity of goods distributed is reasonable, taking into consideration—

(i) the nature of the event described in that section of the temporary admission document;

- (ii) the number of visitors at the event; and
 - (iii) the extent of the participation of the holder of the procedure in the event.
- (5) Where paragraph (4) applies, for the purposes of Part 1 of the Act, the declared goods are to be treated as if, on the date they were distributed—
- (a) the declared goods were declared for the free-circulation procedure;
 - (b) HMRC accepted that declaration; and
 - (c) the procedure was discharged.
- (6) This paragraph applies where—
- (a) the declared goods are not goods subject to excise duty within the meaning given in section 53 of the Act;
 - (b) the declared goods fall within a description in the first two paragraphs of section 25 of the temporary admission document (goods for events or for sale in certain situations);
 - (c) part of the declared goods (“the remaining section 25 goods”) remains following the consumption or destruction of declared goods at an event described in those paragraphs of that section;
 - (d) the remaining section 25 goods are rendered unusable for the purpose for which they were imported; and
 - (e) an HMRC officer is satisfied that the quantity of goods consumed or destroyed is reasonable, taking into consideration—
 - (i) the nature of the event described in those paragraphs of that section;
 - (ii) the number of visitors at the event; and
 - (iii) the extent of the participation of the holder of the procedure in the event.
- (7) This paragraph applies where—
- (a) the declared goods fall within a description in the first two paragraphs of section 29 of the temporary admission document (goods covered by NATO form 302);
 - (b) part of the declared goods (“the remaining section 29 goods”) remains following the consumption or destruction of declared goods in the course of the military activity described in that section;
 - (c) the remaining section 29 goods are rendered unusable for the purpose for which they were imported; and
 - (d) an HMRC officer is satisfied that the quantity of goods consumed or destroyed corresponds to the nature of the military activity described in that section.
- (8) Where paragraph (6) or (7) applies, for the purposes of Part 1 of the Act, the remaining goods are to be treated as if on the date of the consumption or destruction—
- (a) the remaining goods were declared for the free-circulation procedure;
 - (b) HMRC accepted that declaration; and
 - (c) the procedure was discharged.
- (9) In paragraph (8) “the remaining goods” means goods which are “remaining section 25 goods” or “remaining section 29 goods”, as the case may be.

Modifications etc. (not altering text)

C1 Regs. 1-4 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **36**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I1** Reg. 4 not in force at made date, see **reg. 1(2)**
- I2** **Reg. 4** in force at 31.12.2020 by S.I. 2020/1643, **reg. 2, Sch.**

Marginal Citations

- M1** Cm. 6151. Available electronically from: <https://www.unece.org/fileadmin/DAM/trans/conventn/poolcon.pdf>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

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, Section 4.