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STATUTORY INSTRUMENTS

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**2020 No. 1439**

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

**Amendment of the Taxation (Cross-border Trade) Act 2018**

5.—(1) The Act is amended as follows.

(2) In Schedule 1 (customs declarations), after paragraph 16 insert—

“**16A.** Paragraphs 15 and 16 are subject to provision contained in regulations made under paragraph 3(5) about customs declarations that are made before goods are imported into the United Kingdom (for example, provision that in certain cases such declarations may only be amended or withdrawn with the consent of an HMRC officer).”.

(3) For paragraph 33 of Part 2 of Schedule 7 (amendments of the Customs and Excise Management Act 1979)(1) substitute—

“**33.** In section 39 (entry of surplus stores)(2)—

(a) before subsection (1) insert—

“(A1) This section applies only for excise duty purposes.”, and

(b) in subsection (1), for “ship or aircraft”, in both places it occurs, substitute “ship, aircraft or railway vehicle”.”.

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(1) Paragraph 33 has not yet been brought into force.

(2) Section 39(1) of the Customs and Excise Management Act 1979 (c. 2) was substituted by paragraph 2 of Schedule 21 to the Finance Act 2014 (c. 26).