
STATUTORY INSTRUMENTS

2020 No. 1449

The Customs (Transitional) (EU Exit) Regulations 2020

PART 2

Ongoing customs arrangements

CHAPTER 1

Union Goods

Union goods regarded as domestic goods

5. Goods subject to Article 47 of the EU withdrawal agreement are to be treated as domestic goods for the purposes of Part 1 of the Act from the end of the movement referred to in that Article where that movement ends in the United Kingdom.

Time of start of a movement of goods

6.—(1) For the purposes of Article 47 of the EU withdrawal agreement the following movements start at the time specified in a notice published by HMRC—

- (a) goods moving from the Customs territory of the Union to the Customs territory of the United Kingdom;
- (b) goods moving from Great Britain to Northern Ireland; and
- (c) goods moving from Northern Ireland to Great Britain.

(2) HMRC must publish a notice under paragraph (1).

Requirement to provide evidence

7.—(1) An HMRC officer may notify any person who claims that goods are subject to Article 47 of the EU withdrawal agreement to provide evidence that—

- (a) the movement of the goods to Great Britain started before IP completion day; and
- (b) the goods are Union goods.

(2) The evidence must be of the type and form provided by Article 47(2) of the EU withdrawal agreement.

(3) HMRC may publish a notice specifying the form in which the evidence is to be provided.

(4) HMRC must in, or with, the notification state when compliance is due by.

(5) A notification given under this regulation must be in writing.

(6) Where a person fails to provide evidence in relation to the goods as required by this regulation the goods are to be treated as chargeable goods under Part 1 of the Act.

(7) In this regulation “HMRC officer” means an officer of Revenue and Customs.

CHAPTER 2

Goods Subject to Article 49 of the EU Withdrawal Agreement

Cessation of EU Customs Code: treatment as chargeable goods

8.—(1) Subject to regulation 9, where the EU Customs Code ceases to apply to goods in Great Britain in accordance with Article 49(1) of the EU withdrawal agreement the goods are to be treated as chargeable goods for the purposes of Part 1 of the Act.

(2) Where a requirement under the EU Customs Code has been met or not met in relation to the goods, any equivalent requirement imposed by or under the Act is to be treated as met or not met, as the case may be, in relation to the goods.

(3) Any approval or authorisation granted for a procedure under the EU Customs Code which existed immediately before IP completion day and applied in relation to the goods after IP completion day is to be treated as an approval or authorisation granted for the equivalent procedure by or under the Act.

(4) An approval or authorisation treated under paragraph (3) as granted is subject to such further conditions specified in or under the special procedure regulations.

(5) HMRC may amend the original conditions to which an approval or authorisation treated under paragraph (3) as granted is subject by notification to the person to whom the approval was granted as soon as reasonably practical after Article 49(1) of the EU withdrawal agreement ceases to apply.

(6) The treatment of goods under this regulation as chargeable goods does not—

- (a) affect the application of the EU Customs Code to the goods prior to the EU Customs Code ceasing to apply in accordance with Article 49(1) or anything duly done or suffered under it;
- (b) affect any right, privilege, obligation or liability, acquired, accrued or incurred in relation to the goods under the EU Customs Code or any enactment in relation to the EU Customs Code;
- (c) affect any penalty, forfeiture, or punishment incurred in respect of any offence under the EU Customs Code; or
- (d) affect or prevent any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.

Cessation of EU Customs Code: treatment as domestic goods

9.—(1) Where the EU Customs Code ceases to apply to non-Union goods as a result of the conditions in Article 322, 323, 323a or 324 of the IA being met, those goods are to be treated as domestic goods for the purposes of Part 1 of the Act.

(2) Where the EU customs code ceases to apply to Union goods in accordance with Article 49(1) of the EU withdrawal agreement those goods are to be treated as domestic goods for the purposes of Part 1 of the Act.

(3) Paragraph (2) does not apply to Union goods that are subject to an EU end-use procedure at IP completion day.

(4) The treatment of goods under this regulation as domestic goods does not—

- (a) affect the application of the EU Customs Code to the goods prior to the EU Customs Code ceasing to apply in accordance with Article 49(1) or anything duly done or suffered under it;

- (b) affect any right, privilege, obligation or liability, acquired, accrued or incurred in relation to the goods under the EU Customs Code or any enactment in relation to the EU Customs Code;
 - (c) affect any penalty, forfeiture, or punishment incurred in respect of any offence under the EU Customs Code; or
 - (d) affect or prevent any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.
- (5) For the purposes of this regulation “EU end–use procedure” has the same meaning as at Article 210(c) of the UCC.

Declarations for export

10.—(1) A declaration for the EU export procedure or an EU re-export declaration is to be treated as withdrawn on the expiry of the relevant time period in Annex III of the EU withdrawal agreement where—

- (a) the goods declared in the declaration are located in Great Britain; and
 - (b) the declaration was made prior to IP completion day.
- (2) For the purposes of this regulation—
- “EU export procedure” has the same meaning as it has in Article 269 of the UCC;
 - “EU re-export declaration” has the same meaning as it has in Article 270 of the UCC.