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STATUTORY INSTRUMENTS

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**2020 No. 1449**

**The Customs (Transitional) (EU Exit) Regulations 2020**

**PART 1**

**Introductory Provisions**

**Savings for the purposes of the EU withdrawal agreement**

**3.—**(1) Where Part Three of the EU withdrawal agreement provides for customs legislation to apply in relation to goods in the United Kingdom on or after IP completion day the cessation or amendment of that legislation under Schedule 7 to the Act does not apply; and for these purposes only—

- (a) provision corresponding to that made by or under section 5 of the European Communities Act 1972<sup>(1)</sup> has effect so far as relevant to Article 49 of that agreement; and
- (b) domestic customs legislation, as it has effect immediately prior to IP completion day, continues to have effect on and after IP completion day for the purposes of enforcing and collecting a customs debt or fulfilling an obligation in accordance with that agreement.

(2) In this regulation —

“customs legislation”, without more, means—

- (a) the legislation listed at Article 5(2) of the UCC; and
- (b) domestic customs legislation;

“domestic customs legislation” means provision contained in or made under—

- (a) the Customs and Excise Duties (General Reliefs) Act 1979;<sup>(2)</sup>
- (b) the Customs and Excise Management Act 1979<sup>(3)</sup>;
- (c) Part 1 of the Finance Act 1994<sup>(4)</sup>;
- (d) Part 3 of the Finance Act 2003<sup>(5)</sup>; and
- (e) the Borders, Citizenship and Immigration Act 2009<sup>(6)</sup>.

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(1) Section 5 of the European Communities Act 1972 (c. 68) was repealed by section 1 of the European Union (Withdrawal) Act 2018 (c. 16).

(2) 1979 c. 3, variously amended since enactment.

(3) 1979 c. 2, variously amended since enactment.

(4) 1994 c. 9, variously amended since enactment.

(5) 2003 c. 14, variously amended since enactment.

(6) 2009 c. 11, variously amended since enactment.