

---

## EXPLANATORY NOTE

*(This note is not part of these Regulations)*

These Regulations amend Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (EUR 2015/2446) (“the Delegated Regulation”), which is retained EU legislation.

Regulation 2(2) amends the Delegated Regulation so as to waive the requirement for an entry summary declaration in respect of goods that are qualifying Northern Ireland goods which retain domestic goods status on moving from Northern Ireland to the Republic of Ireland before arriving in Great Britain in accordance with regulation 26(5) of the Customs (Northern Ireland) (EU Exit) Regulations 2020 ([S.I. 2020/1605](#)).

Regulation 2(3) amends the Delegated Regulation so as to waive the requirement for a pre-departure declaration on goods which have been placed under a common transit procedure when they are dispatched from Great Britain to the Republic of Ireland, where the customs office of destination in respect of the goods is in Northern Ireland.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sectors is foreseen.