

**2021 No. 1444**

**EXITING THE EUROPEAN UNION**

**CUSTOMS AND EXCISE**

**VALUE ADDED TAX**

**The Taxation (Cross-border Trade) (Miscellaneous  
Amendments) (EU Exit) (No. 2) Regulations 2021**

*Made - - - -at 12.15 p.m. on 15th December 2021*

*Laid before the House of Commons at 4.00 p.m. on 15th December 2021*

*Coming into force in accordance with regulation 1*

Her Majesty's Commissioners for Revenue and Customs, in exercise of the powers conferred by sections 32(7), (8)(d), 34(5) and 45(1) and (2) of, and paragraph 9 of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018(a), make regulations 1 to 4.

The Treasury, in exercise of the powers conferred by section 51(1)(a) and (3)(a) of the Taxation (Cross-border Trade) Act 2018(b), make regulation 5.

In accordance with section 51(1)(a) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider regulation 5 appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, including such provision as might be made by Act of Parliament.

**Citation and commencement**

**1.**—(1) These Regulations may be cited as the Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021.

(2) This regulation and regulation 3 come into force on 31st December 2021.

(3) Regulations 2, 4 and 5 come into force on 1st January 2022.

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(a) 2018 c. 22. Section 32 was amended by section 2 of, and paragraph 3 of Schedule 1 to, the Taxation (Post-transition Period) Act 2020 (c. 26).

(b) Section 51(1)(a) permits "the appropriate Minister" to make such provision relating to value added tax and under section 51(4)(b) "the appropriate Minister" means the Treasury. Section 51(3) permits regulations under the section to make such provision as might be made by Act of Parliament.

## **Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018**

- 2.**—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(a) are amended as follows.
- (2) In regulation 29C(b) (transitional EIDR simplified Customs declaration process)—
- (a) omit paragraph (3);
  - (b) in paragraph (4) in subparagraph (b) after “Union goods” insert “in the Republic of Ireland or Northern Ireland”.
- (3) In regulation 37(1A)(c) (persons authorised to use the EIDR procedure)—
- (a) at the end of subparagraph (a) insert “and”;
  - (b) at the end of subparagraph (b) omit “; and”;
  - (c) omit subparagraph (c).
- (4) In regulation 37B(5)(a)(ii)(d) (fixed transport installations) for “before 1st January 2022” substitute “in respect of goods that were in the Republic of Ireland or Northern Ireland immediately before they were imported into the United Kingdom”.

## **Amendment of the Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021**

- 3.**—(1) The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021(e) are amended as follows.
- (2) In regulation 3 (amendment of the Customs (Import Duty) (EU Exit) Regulations 2018)—
- (a) for paragraph (2) substitute—
    - “(2) In regulation 4 (notification of importation)—
      - (a) omit paragraphs (3A)(aa) and (3AC)(b)(f);
      - (b) in paragraph (3AC)(a) after “applies;” insert “and”;
      - (c) in paragraph (3C)—
        - (i) at the end of subparagraph (a) omit “and”;
        - (ii) at the end of subparagraph (b) insert “; and”;
        - (iii) after subparagraph (b) insert—
          - “(c) the goods were in the Republic of Ireland or Northern Ireland immediately before they were imported into the United Kingdom.”;
  - (b) omit paragraph (7);
  - (c) in paragraph (9) in the text inserted as regulation 13II (notification of embarkation) after paragraph (2)(d) insert—
    - “(e) goods which were in the Republic of Ireland or Northern Ireland immediately before they were imported into the United Kingdom.”.
- (3) Omit regulation 9 (amendment of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No.3) Regulations 2019).

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(a) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/967, S.I. 2020/1088, S.I. 2020/1234, S.I. 2020/1431, S.I. 2020/1449, S.I. 2020/1552, S.I. 2020/1605, S.I. 2021/478, S.I. 2021/1205, S.I. 2021/1156 and S.I. 2021/1347.

(b) Regulation 29C was inserted by S.I. 2020/1088. Paragraph (3) was amended by S.I. 2021/697 to change the date in that paragraph to 1st January 2022.

(c) Paragraph (1A) of regulation 37 was inserted by S.I. 2020/1088. Subparagraph (c) was amended by S.I. 2021/697 to change the date in that paragraph to 31st December 2021.

(d) Regulation 37B was inserted by S.I. 2020/1552 and amended by S.I. 2021/697.

(e) S.I. 2021/1347.

(f) Paragraph (3A) of regulation 4 was inserted by S.I. 2019/326 and amended by S.I. 2019/1215. Paragraph (3AC) of regulation 4 was inserted by S.I. 2020/1234.

## **Amendment of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019**

4.—(1) The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019(a) are amended as follows.

(2) Omit—

- (a) regulation 12 (contravention of conditions or requirements-duty point and persons liable to pay);
- (b) regulation 14 (movements of excise goods from a transitional arrival location under duty suspension arrangements);
- (c) regulation 15 (relevant regulations);
- (d) regulation 16 (transitional provision).

## **Amendment of the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020**

5.—(1) The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020(b) are amended as follows.

(2) In regulation 4(a)(application of chapter) omit “into Great Britain from the EU”.

(3) In regulation 6 (relevant importation)—

- (a) omit “into Great Britain from the EU”;
- (b) in paragraph (c) omit “during the period beginning at IP completion day and ending on 31st December 2021”.

(4) In regulation 10(2) (power to make provision by public notice for bringing into account import VAT) omit “into Great Britain from the EU”.

*Jim Harra*  
*Angela MacDonald*

At 12.15 p.m. on 15th December 2021 Two of the Commissioners of Her Majesty’s Revenue and Customs

*Amanda Solloway*  
*Alan Mak*

At 11.30 a.m. on 15th December 2021 Two of the Lords Commissioners of Her Majesty’s Treasury

### **EXPLANATORY NOTE**

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

These Regulations are made by the Commissioners for Her Majesty’s Revenue and Customs and Treasury under the Taxation (Cross-border Trade) Act 2018 (c. 22). This is an EU Exit statutory instrument.

Regulation 1 provides for citation and commencement. These Regulations come into force on 1st January 2022, apart from regulation 3 which comes into force on 31st December 2021.

Regulation 2 amends the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) (the “Import Regulations”) and paragraphs (1) and (2) of regulation 3 amends and the Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No.2) Regulations 2021 (S.I. 2021/1347) so that the transitional EIDR simplified Customs process provided for in the

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(a) S.I. 2019/474. Relevant amending instruments are S.I. 2019/1215 and S.I. 2020/1494. Regulations 12, 14, 15 and 16 provide for modifications of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593).

(b) S.I. 2020/1495, amended by S.I. 2021/697.

Import Regulations may continue to be used for Union goods that were in the Republic of Ireland or Northern Ireland immediately before importation into the United Kingdom.

Paragraphs (1) and (3) of regulation 3 amend the Customs and Excise Border and Procedures (Miscellaneous Amendments) (EU Exit) (No.2) Regulations 2021 (S.I. 2021/1347) and regulation 4 amends the Excise Duties (Miscellaneous Amendments) (EU Exit) (No.3) Regulations 2019 (S.I. 2019/474) so that the time at which excise duty is required to be paid continues to align with the notification procedures used for the arrival of excise goods into the United Kingdom.

Regulation 5 makes provision relating to value added tax (VAT) in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, including such provision as might be made by an Act of Parliament. The regulation makes consequential amendments to the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1495) to ensure that, where appropriate, the use of a VAT return for postponed import VAT accounting continues to be mandated for VAT registered businesses when using the transitional EIDR simplified Customs declaration process.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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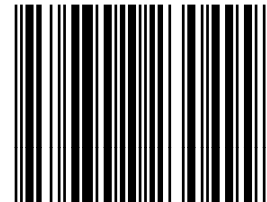
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