
STATUTORY INSTRUMENTS

2021 No. 1444

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

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

- 2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018⁽¹⁾ are amended as follows.
- (2) In regulation 29C⁽²⁾ (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)⁽³⁾ (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)⁽⁴⁾ (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”.

(1) 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.

(2) 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.

(3) 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.

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