
STATUTORY INSTRUMENTS

2021 No. 697

The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) 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(3)⁽²⁾ (transitional EIDR simplified Customs declaration process) for “1st July 2021” substitute “1st January 2022”.

(3) In regulation 37(1A)(c)⁽³⁾ (persons authorised to use the EIDR procedure) for “30th June 2021” substitute “31st December 2021”.

(4) In regulation 37B(5)(a)(ii)⁽⁴⁾ (fixed transport installations) for “1st July 2021” substitute “1st January 2022”.

(1) [S.I. 2018/1248](#). Relevant amending instruments are [S.I. 2019/326](#), [2020/1088](#) and [2020/1522](#).

(2) Regulation 29C was inserted by regulation 3(5) of [S.I. 2020/1088](#).

(3) Paragraph (1A) of regulation 37 was inserted by regulation 3(7) of [S.I. 2020/1088](#).

(4) Regulation 37B was inserted by regulation 2(7) of [S.I. 2020/1552](#).