
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations remove some of the conditions that must be met for a place to be approved as a temporary storage facility where the operator of the facility holds the status of authorised consignee and enable HMRC to set out in a notice the cases where a Customs declaration may not be made using the simplified declaration procedure.

Regulation 2 amends regulation 2 of the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113) to provide a penalty for any breach of the new conditions that apply to these temporary storage facilities.

Regulation 3 amends the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247) to provide that a place which the Commissioners for HMRC may approve as a temporary storage facility must meet either the conditions in regulation 2(1) or (1A) of those Regulations. It also amends Schedule 2 to those Regulations to provide new conditions that may be required before an approval of a place as a temporary storage facility is granted.

Regulation 4 amends the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) to provide that conditions applying to goods in temporary storage apply to goods deemed declared to temporary storage as a result of paragraphs 14 and 39 of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 (S.I. 2018/1258). It also removes provision which provides that the simplified Customs declaration process cannot apply to a Customs declaration to the free zone procedure (and makes consequential amendments), instead providing that the simplified Customs declaration process cannot apply to cases specified in a notice. Any notice will be available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. A hard copy will be available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

Regulation 5 amends the Customs Transit Procedures (EU Exit) Regulations 2018 to require that the authorised premises of persons holding the status of authorised consignee must be approved as a temporary storage facility (which will be commenced after 6 months) and makes provision about the consequences of the discharge of the common transit procedure.

Regulation 6 amends the Wharves, Examination Stations and Temporary Storage (Approval Conditions) (EU Exit) Regulations 2018 (S.I. 2018/1265) to make provision about the conditions that a place must meet to be approved as a temporary storage facility.

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