

2022 No. 633

CUSTOMS

**The Customs (Safety and Security Procedures) Regulations
2022**

<i>Made</i> - - - -	<i>9th June 2022</i>
<i>Laid before Parliament</i>	<i>10th June 2022</i>
<i>Coming into force</i> - -	<i>1st July 2022</i>

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by sections 166A(1) and 166C(1)(e) and (6) of the Customs and Excise Management Act 1979(a).

Citation and commencement

1. These Regulations may be cited as the Customs (Safety and Security Procedures) Regulations 2022 and come into force on 1st July 2022.

Amendment of Regulation (EU) No 952/2013 laying down the Union Customs Code

2.—(1) Article 267 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (customs supervision and formalities on exit)(b) is amended as follows.

(2) In paragraph 2, for the opening word “Goods”, substitute “Subject to paragraph 2A, goods”.

(3) After paragraph 2 insert—

“**2A.** Paragraph 2 does not apply to any goods in respect of which the lodging of a pre-departure declaration is waived under Article 245 of 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(c).”.

(a) 1979 c. 2. Sections 166A and 166C were inserted by section 21(2) of the European Union (Future Relationship) Act 2020 (c. 29).

(b) EUR 2013/952. The Union Customs Code, and its Delegated and Implementing Regulations, constitute direct EU legislation forming part of the law of the United Kingdom under section 3 of the European Union (Withdrawal) Act 2018 (c. 16), except so far as imposing or otherwise applying in relation to any EU customs duty as mentioned in paragraph 1(1) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

(c) EUR 2015/2446. Article 245 was amended by S.I. 2019/715, S.I. 2021/695 S.I. 2021/778 and S.I. 2021/1011. S.I. 2019/715 was amended by S.I. 2020/1379 before it came into force. The form of a “pre-departure declaration” is specified in Article 263 of the Union Customs Code.

Amendment of Commission Delegated Regulation (EU) 2015/2446 supplementing certain provisions of the Union Customs Code

3.—(1) 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^(a) is amended as follows.

(2) In Article 104 (waiver from the obligation to lodge an entry summary declaration)—

- (a) in paragraph (1)(f), for “which are declared” substitute “in respect of which a customs declaration is permitted to be made”;
- (b) in paragraph (1)(g), omit everything from “other than goods” and ending with “in a goods vehicle”;
- (c) in paragraph (5)—
 - (i) for “Until 1 July 2022, the”, substitute “The”;
 - (ii) omit “before then”.

(3) In Article 245 (waiver from the obligation to lodge a pre-departure declaration)—

- (a) in paragraph (1)(f), omit everything from “other than goods” and ending with “in a goods vehicle”;
- (b) for paragraph (1)(g) substitute—

“goods which are permitted to be declared for export orally or by conduct in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018^(b)”;

(c) after paragraph (2)(f), insert—

“(g) where goods have been transhipped from the means of transport that brought them into a point of entry, being a Union port, Union airport or the Cheriton Channel Tunnel Terminal at Folkestone, Kent, onto a different means of transport, providing^(c):

- (i) the goods will be exported on that means of transport from a place that is not the point of entry;
- (ii) the goods are declared for a common transit procedure as defined in paragraph 16(1) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018^(d) within 14 days of the date of the presentation of the goods in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018;
- (iii) the goods are moved under a single transport contract;
- (iv) information about the goods is available to the customs authorities^(e); and
- (v) the destination of the goods and the consignee do not change to the knowledge of the carrier.”.

Justin Holliday
Myrtle Lloyd

9th June 2022

Two of the Commissioners for Her Majesty’s Revenue and Customs

(a) EUR 2015/2446. Article 104 was amended by S.I. 2019/715, S.I. 2021/695, S.I. 2021/1011 and S.I. 2021/1445. S.I. 2019/715 was amended by S.I. 2020/1379 before it came into force.

(b) 2018 c. 22.

(c) “Union airport” and “Union port” are defined in Article 1(7) and (8) respectively of Commission Delegated Regulation (EU) 2015/2446.

(d) S.I. 2018/1258. Relevant amendments were made by S.I. 2020/1605.

(e) “customs authorities” is defined in Article 5(1) of the Union Customs Code as amended by S.I. 2019/ 715.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (“UCC”), and 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”), both of which are retained EU legislation.

Regulation 2 disapplies Article 267 UCC from goods in respect of which the requirement to lodge a pre-departure declaration is waived by Article 245 of the Delegated Regulation. This means presentation of the goods on exit is not required when the requirement to lodge a pre-departure declaration is waived in respect of those goods.

Regulation 3 amends Articles 104 and 245 of the Delegated Regulation.

Article 104(1) is amended to provide that an entry summary declaration is not required to be lodged for goods in respect of which a customs declaration is permitted to be made by conduct in accordance with provision made under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“TCTA”), or for goods contained in travellers’ personal baggage. Article 104(5) is amended to provide that an entry summary declaration is not required to be lodged for goods where this was not required prior to IP completion day.

Article 245(1)(g) is amended to provide that a pre-departure declaration is not required to be lodged for goods which are permitted to be declared for export orally or by conduct in accordance with the TCTA and removes the exceptions in the existing provision. Article 245(2) is amended to provide that a pre-departure declaration is not required to be lodged for transhipped goods in certain circumstances.

A full impact assessment of the effect that this instrument will have on the costs of business, the voluntary sector and the public sector will be available from Her Majesty’s Revenue and Customs, 100 Parliament Street, London, SW1A 2BQ and will be published at legislation.gov.uk.

© Crown copyright 2022

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.

£4.90

<http://www.legislation.gov.uk/id/uksi/2022/633>

ISBN 978-0-34-823612-5



9 780348 236125