
STATUTORY INSTRUMENTS

2022 No. 633

The Customs (Safety and Security Procedures) Regulations 2022

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⁽¹⁾ 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⁽²⁾”
 - (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⁽³⁾:
 - (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⁽⁴⁾ within 14 days of the date of the presentation of the

(1) 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.

(2) [2018 c. 22](#).

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

(4) [S.I. 2018/1258](#). Relevant amendments were made by [S.I. 2020/1605](#).

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- 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⁽⁵⁾; and
 - (v) the destination of the goods and the consignee do not change to the knowledge of the carrier.”.

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