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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for conditions for the approval of aerodromes under new section 20B of the Customs and Excise Management Act 1979 (c. 2) (“CEMA 1979”) which was inserted by the Finance (No. 2) Act 2023 (c. 30) and make miscellaneous amendments to customs secondary legislation made under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the 2018 Act”).

Regulation 1 provides for citation and commencement.

Regulation 2 sets out conditions that must be met by aerodromes in order for them to be approved as “regulated aerodromes” under CEMA 1979 by HMRC. It also sets out conditions that HMRC may require aerodromes to meet before approval is given.

Regulation 3 sets out general requirements that will apply to all conditions applicable to an aerodrome under regulation 2.

Regulation 4 makes amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) (“CIDEER 2018”).

Regulation 4(3) and (13) make minor amendments to regulations 4 and 85A to rectify minor errors in the Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569).

Regulations 4(2), (4) and (5) to (9) amend CIDEER 2018 to make provision for stores on ships, aircraft and railway vehicles. Regulation 4(4) inserts new regulation 5A which provides an exception to the requirement for goods to be presented on import where the goods are stores unloaded from a qualifying vehicle and subsequently re-loaded onto the same vehicle or another vehicle in the same fleet. Regulation 4(5) inserts new Part 2A containing new regulation 6B which restricts the circumstances in which stores that are on board a vehicle may be used, sold or consumed. Regulation 4(6) inserts new regulation 26FA which permits a Customs declaration to be made for the free-circulation procedure where stores that are chargeable goods on board a vehicle which is not undertaking an international journey are used, sold or consumed. Regulation 4(7) inserts new regulations 27G and 27H, which permit Customs declarations to be made for the customs warehouse and inward processing procedures where surplus stores are unloaded for storage, or stores are unloaded for refurbishment, and no restriction on export applies. Regulation 4(8) amends regulation 29 to address acceptance of the Customs declaration in relation to new regulations 26FA, 27G and 27H and discharge to the free-circulation procedure in relation to new regulation 26FA and to make consequential amendments. Regulation 4(9) inserts new regulation 29(ZA) which requires further information to be provided to HMRC in order to complete a Customs declaration made in accordance with new regulation 26FA.

Regulation 4(10) and (14) to (17) amend regulations 39A, 131, 131C, 131F and 131H of CIDEER 2018. The amendments provide for Customs declarations to be treated as withdrawn if the relevant goods are not presented to customs within the time specified in a notice published by HMRC. The amendments also require HMRC to publish the notice.

Regulation 4(11) and (12) insert new regulation 53B and amend regulation 59 of CIDEER 2018. These amendments are made following the new powers to make public notices inserted into regulations 96D(2B), 96H(7) and (8) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (S.I. 2019/450) by the Trade Remedies (Dumping and Subsidisation) (Amendment) (No. 2) Regulations 2023 (S.I. 2023/955). Public notices made by the Secretary of State under these new powers can create an entitlement to a repayment of import duty in relation to certain exemptions from UK trade remedies. The amendments will enable HMRC to repay this

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import duty and also provide for a 3-year time limit in which an application for repayment can be made.

Regulation 5 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (“the Relief Regulations 2020”). Regulation 5(2) amends the Relief Regulations 2020 to amend the definition of the UK Reliefs document to refer to a revised UK Reliefs document. The revised UK Reliefs document makes changes to the eligibility criteria and relief conditions to make a claim under section 18 of that document. Regulation 5(3) inserts new regulation 4A into the Relief Regulations 2020 to provide a specific power for the Treasury to publish a notice specifying the goods to which the relief will apply and the time period in which claims for the relief may be made.

Regulation 6 amends the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108). Regulation 6(2) amends regulation 7 to expand the categories of goods deemed to be made in accordance with a procedure for the purposes of the applicable export provisions to include non-restricted stores where these are removed from a customs warehouse following approval by an HMRC officer or have been declared for an inward processing procedure in accordance with regulation 27H of CIDEER 2018. Regulation 6(3) amends regulation 8(6) and (7) to provide that those paragraphs apply to domestic goods only and to widen the categories of stores which are exempt from export requirements.

Regulation 7 amends the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113) to create a penalty for breach of the requirement to provide further information to HMRC in order to complete a Customs declaration made in accordance with new regulation 26FA of CIDEER 2018, which is to be found in new regulation 29ZA of those Regulations. Penalties are also created for failures by people in control of approved aerodromes for breaches of conditions or restrictions attaching to the approval under new section 21(5A) CEMA 1979.

Any notices that are made under powers created by these Regulations will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

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