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STATUTORY INSTRUMENTS

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**2023 No. 569**

**The Customs (Miscellaneous Amendments) Regulations 2023**

**Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018**

4.—(1) The Customs Transit Procedures (EU Exit) Regulations 2018(1) are amended as follows.

(2) In Schedule 1 (the common transit procedure)—

(a) in paragraph 2 (presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit)(2)—

(i) for sub-paragraph (1)(3) substitute—

“(1) Where sub-paragraph (A1) does not apply—

(a) the goods in paragraph 1(1) must, once brought into Great Britain, be presented to the HMRC customs office of transit (see paragraphs 58(1)(d) and sub-paragraph (2)); and

(b) the MRN of the declaration of the goods must be provided to the HMRC customs office of transit at the time and in the form and manner specified in a public notice published by HMRC.”;

(ii) omit sub-paragraphs (4)(4) and (5);

(b) in paragraph 3 (incidents in Great Britain during movements of goods subject to the common transit procedure)(5)—

(i) in sub-paragraph (1), for “together with” substitute “and provide”;

(ii) in sub-paragraph (4), for “together with” substitute “and provision of”;

(iii) in sub-paragraph (7), after “presentation of the goods and” insert “provision”;

(iv) in sub-paragraph (8), for “together with” substitute “and provision of”;

(v) for sub-paragraph (9) substitute—

“(9) In the cases referred to in sub-paragraphs (1)(a) to (f), the MRN must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.”;

(c) in paragraph 5 (end of the common transit procedure in Great Britain (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure)(6)—

(i) for sub-paragraph (1), substitute—

“(1) Where goods subject to the common transit procedure arrive at the HMRC customs office of destination—

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(1) S.I. 2018/1258. Relevant amending instruments are S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1491, S.I. 2020/1605, S.I. 2021/478, S.I. 2021/1156, S.I. 2022/628.

(2) Paragraph 2 of Schedule 1 was amended by S.I. 2019/326, S.I. 2019/486, S.I. 2020/1491, S.I. 2020/1605, S.I. 2021/478 and S.I. 2022/628.

(3) Sub-paragraph (1) was amended by S.I. 2019/326 and S.I. 2020/1605.

(4) Sub-paragraph (4) was amended by S.I. 2019/326.

(5) Paragraph (3) was amended by S.I. 2020/1605.

(6) Paragraph (5) was amended by S.I. 2020/1605.

- (a) the goods must be presented to HMRC at that office, together with any information required by HMRC, and
- (b) the MRN of the declaration of the goods must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.

The presentation of the goods and any required information must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation of the goods and any required information to take place outside the official opening hours or at any other place.”;

- (ii) in sub-paragraph (2), after “presentation” insert “of the goods and any information required by HMRC or the provision of the MRN of the declaration of the goods”;
- (iii) for sub-paragraph (4), substitute—
  - “(4) HMRC must notify the customs office of departure of the arrival of the goods on the first day on which the requirements of sub-paragraph (1) are complied with if the customs office of departure does not already have these particulars.”;
- (d) in paragraph 26 (goods declared for the common transit procedure by an authorised consignor), in sub-paragraph (3), after “must” insert “if required to do so by an HMRC officer”;
- (e) in paragraph 27 (presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit)(7)—
  - (i) for sub-paragraph (1)(8), substitute—
    - “(1) Where sub-paragraph (A1) does not apply:
      - (a) the goods must be presented at each HMRC customs office of transit, and
      - (b) the MRN of the declaration must be provided to each HMRC customs office of transit at the time and in the form and manner specified in a public notice published by HMRC.”;
    - (ii) omit sub-paragraph (3);
  - (f) in paragraph 28 (incidents in Great Britain during movement of goods subject to the common transit procedure)(9)—
    - (i) in sub-paragraph (1)(10), for “together with” substitute “and provide”;
    - (ii) in sub-paragraph (4), for “together with” substitute “and provision of”;
    - (iii) in sub-paragraph (5), after “presentation of the goods and” insert “provision”;
    - (iv) in sub-paragraph (6), for “together with” substitute “and provision of”;
    - (v) for sub-paragraph (7) substitute—
      - “(7) In the cases referred to in sub-paragraphs (1)(a) to (f), the MRN must be provided to HMRC at the time and in the form and manner specified in a public notice published by HMRC.”;
  - (g) in paragraph 30 (end of the common transit procedure (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure)(11) for sub-paragraph (1), substitute—

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(7) Paragraph (27) was amended by [S.I. 2019/326](#), [S.I. 2019/486](#), [S.I. 2020/1491](#), [S.I. 2020/1605](#) and [S.I. 2021/478](#).

(8) Sub-paragraph (1) was amended by [S.I. 2019/326](#).

(9) Paragraph (28) was amended by [S.I. 2020/1605](#).

(10) Sub-paragraph (1) was amended by [S.I. 2020/1605](#).

(11) Paragraph 30 was amended by [S.I. 2020/1605](#).

“(1) Where goods subject to the common transit procedure arrive at the customs office of destination:

- (a) the goods must be presented to HMRC or, if different, the competent customs authority at that office, together with any information required by HMRC or that other customs authority, and
- (b) the MRN of the declaration of the goods must be provided to HMRC or, if different, the competent customs authority at that office, at the time and in the form and manner specified in a public notice published by HMRC.

The presentation of the goods and any required information must take place during the official opening hours of the office. However, if in Great Britain, HMRC may, at the request of the person concerned, allow the presentation of the goods and any required information to take place outside the official opening hours or at any other place.”

(3) In Schedule 2 (the TIR Transit procedure), in paragraph 1(4)(f)(12), for “four” substitute “eight”.