
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) and the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605) (“the NI Regulations”). Amendments are also made to the Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022 (S.I. 2022/265), which modify the effect of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593) (“the HMDP Regulations”) together with a standalone provision which details when transitional simplified Customs declarations are to be treated as made. These provisions reflect changes to customs procedures.

Regulation 1 provides for citation, commencement and effect.

Regulation 2 provides that the use of the transitional EIDR simplified Customs declaration process will not be available in respect of goods unless the goods were removed from Northern Ireland or the Republic of Ireland to Great Britain before 31st January 2024. Regulation 2 also provides that the only case where a notification of arrival will be required (and a notification of embarkation will not be required) is where goods are subject to section 30C(3) of the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 3 makes provision for all qualifying Northern Ireland goods in Northern Ireland to be treated as domestic goods. Regulation 3 amends provisions that apply in respect of goods falling within regulation 20(1) of the NI Regulations and provides that HMRC must publish a notice specifying goods to which regulation 27 (retention of domestic goods status) of the NI Regulations will apply to.

Regulation 4 modifies the application of the HMDP Regulations in respect of certain excise goods so that the time at which excise duty is required to be paid continues to align with the customs notification procedures used for the arrival of excise goods into Great Britain.

Regulation 5 provides that transitional supplementary Customs declaration will be treated as having been made in respect of certain goods, providing that certain conditions are met.

Any notices referred to in 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>.