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STATUTORY INSTRUMENTS

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**2024 No. 12**

**The Taxation (Cross-border Trade)  
(Miscellaneous Amendments) Regulations 2024**

**Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018**

- 2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018<sup>(1)</sup> are amended as follows.
- (2) In regulation 4(3C) (notification of importation)<sup>(2)</sup>, for sub-paragraph (c) substitute—
- “(c) section 30C(3) of the Act<sup>(3)</sup> applies to the goods.”
- (3) In regulation 29C(4) (transitional EIDR simplified Customs declaration process)<sup>(4)</sup>—
- (a) in sub-paragraph (c), omit “or”;
- (b) at the end of sub-paragraph (d) for “.” substitute “; or”;
- (c) after sub-paragraph (d) insert—
- “(e) a declaration of goods which were removed from the Republic of Ireland or Northern Ireland to Great Britain on or after 31st January 2024.”
- (4) In regulation 131I(2) (notification of embarkation requirements for chargeable goods destined for RoRo listed locations or other listed locations)<sup>(5)</sup>, for sub-paragraph (e) substitute—
- “(e) goods to which section 30C(3) of the Act applies.”

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(1) [S.I. 2018/1248](#).

(2) Regulation 4(3C) was inserted by [S.I. 2019/326](#). Relevant amending instruments are [S.I. 2019/1346](#), [2020/1088](#), [2020/1234](#) and [2021/1347](#). [S.I. 2021/1347](#) was relevantly amended before it came into force by [S.I. 2021/1444](#).

(3) Regulation 2(1) of [S.I. 2018/1248](#) provides that “the Act” means the TCTA. Regulation 19 of the Customs (Northern Ireland) (EU Exit) Regulations 2020 ([S.I. 2020/1605](#)) (“the NI Regulations”) contains provision setting out when section 30C(3) of the Act does not apply to goods.

(4) Regulation 29C was inserted by [S.I. 2020/1088](#). It has been relevantly amended by [S.I. 2021/1444](#).

(5) Regulation 131I was inserted by [S.I. 2021/1347](#).