

2025 No. 20

CUSTOMS

The Customs (Safety and Security Procedures) Regulations 2025

Made - - - - at 12:45 p.m. on 9th January 2025

Laid before Parliament at 4:30 p.m. on 9th January 2025

Coming into force - - 30th January 2025

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by sections 166A(1) and (3) and 166C of the Customs and Excise Management Act 1979^(a).

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Safety and Security Procedures) Regulations 2025 and come into force on 30th January 2025.

(2) These Regulations have effect in respect of goods that are brought into Great Britain on or after 31st January 2025.

Amendment of Commission Delegated Regulation (EU) 2015/2446

2.—(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^(b) is amended as follows.

(2) In Article 2 (common data requirements)—

(a) for paragraph 2 substitute—

“2. The Commissioners for His Majesty's Revenue and Customs must publish a public notice specifying—

(a) the common data requirements for the exchange and storage of information required for entry summary declarations and exit summary declarations^(c), and

(b) the manner and form in which that data is to be exchanged and stored.”;

(a) 1979 c. 2; sections 166A and 166C were inserted by section 21 of the European Union (Future Relationship) Act 2020 (c. 29). In those provisions “the Commissioners” is defined, by section 1(1) of the Customs and Excise Management Act 1979, as the Commissioners for His Majesty's Revenue and Customs.

(b) EUR 2015/2446; Article 6 was amended by S.I. 2019/715 and Article 104 was amended by S.I. 2019/715 (which was itself amended by S.I. 2020/1379 before it came into force), 2021/778, 2021/1011, 2021/1445 and 2022/633.

(c) “Entry summary declaration” and “exit summary declaration” are defined, respectively, in Article 5(9) and (10) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (EUR 952/2013).

- (b) omit paragraph 4.
- (3) In Article 6 (persons other than economic operators) in paragraph 1(b) for “Annex A and Annex B” substitute “a public notice made under paragraph 2 of Article 2”.
- (4) In Article 104 (waiver from the obligation to lodge an entry summary declaration) omit paragraph 5.
- (5) Omit Annex B (common data requirements for declarations, notifications and proof of the customs status of Union goods).

Amendment of Commission Implementing Regulation (EU) 2015/2447

3.—(1) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code^(a) is amended as follows.

- (2) In Article 2 (formats and codes for common data requirements) omit—
 - (a) paragraph 2;
 - (b) paragraph 4.
- (3) Omit Annex B (formats and codes of the common data requirements for declarations, notifications and proof of the customs status of Union goods).

Amendment of the Customs Safety and Security (Penalty) Regulations 2019

- 4.—**(1) The Customs Safety and Security (Penalty) Regulations 2019^(b) are amended as follows.
- (2) In the Schedule, in Column 1—
 - (a) for the heading “Article 127(5) of the Code and Annex B of the Delegated Regulation” substitute “Article 127(5) of the Code and Article 2 of the Delegated Regulation”;
 - (b) for the heading “Articles 263(3), 263(4) and 271(3) of the Code and Annex B of the Delegated Regulation” substitute “Articles 263(3), 263(4) and 271(3) of the Code and Article 2 of the Delegated Regulation”.

Amendment of the Customs Safety and Security Procedures (EU Exit) Regulations 2019

- 5.—**(1) The Customs Safety and Security Procedures (EU Exit) Regulations 2019^(c) are amended as follows.
- (2) Omit regulation 4 (modification of Annex B of Commission Delegated Regulation (EU) 2015/2446).
- (3) Omit regulation 6 (modification of Annex B of Commission Implementing Regulation (EU) 2015/2447).

*Carol Bristow
Jonathan Athow*

Two of the Commissioners for His Majesty's Revenue and
Customs

At 12:45 p.m. on 9th January 2025

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- (a) EUR 2015/2447, to which there are amendments not relevant to these Regulations.
 - (b) S.I. 2019/121, amended by S.I. 2019/715.
 - (c) S.I. 2019/715, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend legislation that deals with customs procedures relating to safety and security declarations with effect from 31st January 2025.

Regulations 2(1)-(3) and (5) and 3 replace the existing rules on the content and manner and form of entry and exit summary declarations with a requirement for the Commissioners for His Majesty's Revenue and Customs to specify this in a public notice.

Regulation 2(4) removes a waiver from the requirement to make an entry summary declaration which applied to goods from the EU and associated countries where, historically, such a declaration was not required.

Regulations 4 and 5 make consequential amendments and remove provisions which are obsolete as a result of these Regulations.

A notice made under a power 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 who is unable to access the notice electronically may access it by inspection free of charge at His Majesty's Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.

A full Impact Assessment of the effect that this instrument will have on the costs of business, the voluntary sector and the public sector is available from His Majesty's Revenue and Customs, 100 Parliament Street, London, SW1A 2BQ and is published at legislation.gov.uk.

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£5.78

<http://www.legislation.gov.uk/id/uksi/2025/20>

ISBN 978-0-34-826779-2



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